

**KEHAL YISROEL D'CHASIDEI GUR**  
**REPORT OF THE TRUSTEES AND**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2021**

Sugarwhite Meyer Accountants Ltd  
Chartered Accountants & Statutory Auditor  
First Floor  
94 Stamford Hill  
London  
N16 6XS

**KEHAL YISROEL D'CHASIDEI GUR**

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FOR THE YEAR ENDED 30 SEPTEMBER 2021**

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**KEHAL YISROEL D'CHASIDEI GUR**

**REFERENCE AND ADMINISTRATIVE DETAILS  
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

<b>TRUSTEES</b>	M Pesach Rabbi A Sonszajn J Margulies
<b>PRINCIPAL ADDRESS</b>	125 Craven Park Road London N15 6BP
<b>REGISTERED CHARITY NUMBER</b>	1114930
<b>INDEPENDENT AUDITORS</b>	Sugarwhite Meyer Accountants Ltd Chartered Accountants & Statutory Auditor First Floor 94 Stamford Hill London N16 6XS
<b>BANKERS</b>	National Westminster Bank Plc 198 Stoke Newington High Street London N16 7GA

# **KEHAL YISROEL D'CHASIDEI GUR**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2021**

The trustees present their report with the financial statements of the charity for the year ended 30 September 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

### **REFERENCE AND ADMINISTRATIVE INFORMATION**

The information is shown on page 1 of the financial statements and forms part of this report.

### **OBJECTIVES AND ACTIVITIES**

#### **Objective, aims and activities**

The objects of the charity are - the advancement of Orthodox Jewish Education, the advancement of the Orthodox Jewish Faith and the relief of the poor, sick and feeble amongst members of the Jewish Faith in any part of the world.

The principal activity in achieving the objects is income from the operating of a voucher system, allowing donors control of their giving in an easy, manageable and tax efficient manner. Incoming resources comprise of the restricted fund, being income from gift aided donations into individual and company accounts through the voucher system and the unrestricted fund being other voluntary donations to the charity and fee income from donors to the voucher system.

The trustees confirm that they have given due regard the Charity Commission's guidance on public benefit.

#### **Grantmaking policy**

Grants on the unrestricted fund are at the discretion of the trustees. They select institutions to be supported according to their personal knowledge of work of the institution. On the restricted fund grants are made in accordance with the wishes of the donor. Grants are made to charitable institutions and organisations which accord with the objects of the charity.

### **ACHIEVEMENT AND PERFORMANCE**

#### **Charitable activities**

Income reduced by just over 3%, grants made during the year were materially the same as in the previous year; there was a deficit for the year. During the year grants were distributed in accordance with the objectives of the charity as shown in the attached financial statements. Charitable activities comprise donations to other charities and individuals by both donors and trustees and the operating cost of providing the service.

### **FINANCIAL REVIEW**

#### **Reserves policy**

The charity does not have a specific reserve policy on the unrestricted fund, only that the charity can continue to run. Total reserves held were £88,091 of which £36,171 were restricted (2020 - £139,538) and comprise amounts gifted to Kehal Yisroel D'Chasidei Gur by individual and corporate donors which are held until disbursed for charitable purposes on behalf of the donor.

### **FUTURE PLANS**

The trustees anticipate that the charity will continue on a similar basis in the foreseeable future subject to satisfactory income and there are no plans for any major changes.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Structure Governance and Management**

The charity was constituted by a Trust Deed dated 22 May 2006.

It is not the intention of the trustees to appoint any new trustees. Should the situation change in the future, the trustees will apply suitable recruitment induction and training procedures.

The day to day running of the charity is delegated to an administrator.

# **KEHAL YISROEL D'CHASIDEI GUR**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2021**

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Risk management**

The trustees have reviewed the major risks to which the charity is exposed and confirm that they have established systems to mitigate them.

### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 28 July 2022 and signed on its behalf by:

M Pesach - Trustee

# **REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF KEHAL YISROEL D'CHASIDEI GUR**

## **Opinion**

We have audited the financial statements of Kehal Yisroel D'Chasidei Gur (the 'charity') for the year ended 30 September 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 30 September 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

## **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

## **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

## **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

# **REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF KEHAL YISROEL D'CHASIDEI GUR**

## **Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

## **Our responsibilities for the audit of the financial statements**

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

In performing an audit, we exercise professional judgment and maintain professional scepticism throughout the audit.

We also identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements. The risk of not detecting a material misstatement resulting from fraud is higher than one for one resulting from error, as fraud may involve collusion, forgery, intentional omissions misrepresentation or override of internal control.

Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of charity's internal control.

Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements

Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about charity's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

## **REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF KEHAL YISROEL D'CHASIDEI GUR**

### **Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Sugarwhite Meyer Accountants Ltd  
Chartered Accountants & Statutory Auditor  
First Floor  
94 Stamford Hill  
London  
N16 6XS

28 July 2022



**KEHAL YISROEL D'CHASIDEI GUR**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

		Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
	Notes				
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	-	1,076,537	1,076,537	1,101,806
Other trading activities	3	32,054	-	32,054	27,981
<b>Total</b>		32,054	1,076,537	1,108,591	1,129,787
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	4				
Charitable activities		32,224	1,127,814	1,160,038	1,151,661
<b>NET INCOME/(EXPENDITURE)</b>		(170)	(51,277)	(51,447)	(21,874)
<b>Transfers between funds</b>	11	(6,565)	6,565	-	-
<b>Net movement in funds</b>		(6,735)	(44,712)	(51,447)	(21,874)
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		58,655	80,883	139,538	161,412
<b>TOTAL FUNDS CARRIED FORWARD</b>		51,920	36,171	88,091	139,538

The notes form part of these financial statements

# KEHAL YISROEL D'CHASIDEI GUR

## BALANCE SHEET 30 SEPTEMBER 2021

	Notes	2021 £	2020 £
<b>CURRENT ASSETS</b>			
Debtors	8	4,008	5,963
Cash at bank		86,843	136,095
		<u>90,851</u>	<u>142,058</u>
<b>CREDITORS</b>			
Amounts falling due within one year	9	(2,760)	(2,520)
		<u>88,091</u>	<u>139,538</u>
<b>NET CURRENT ASSETS</b>			
		<u>88,091</u>	<u>139,538</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>88,091</u>	<u>139,538</u>
<b>NET ASSETS</b>		<u>88,091</u>	<u>139,538</u>
<b>FUNDS</b>	11		
Unrestricted funds		51,920	58,655
Restricted funds		36,171	80,883
<b>TOTAL FUNDS</b>		<u>88,091</u>	<u>139,538</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 28 July 2022 and were signed on its behalf by:

M Pesach - Trustee

**KEHAL YISROEL D'CHASIDEI GUR**

**CASH FLOW STATEMENT  
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

	Notes	2021 £	2020 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	(49,252)	(18,292)
		<hr/>	<hr/>
Net cash used in operating activities		(49,252)	(18,292)
		<hr/>	<hr/>
<b>Change in cash and cash equivalents in the reporting period</b>		(49,252)	(18,292)
<b>Cash and cash equivalents at the beginning of the reporting period</b>		136,095	154,387
		<hr/>	<hr/>
<b>Cash and cash equivalents at the end of the reporting period</b>		86,843	136,095
		<hr/> <hr/>	<hr/> <hr/>

The notes form part of these financial statements

# KEHAL YISROEL D'CHASIDEI GUR

## NOTES TO THE CASH FLOW STATEMENT FOR THE YEAR ENDED 30 SEPTEMBER 2021

### 1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2021 £	2020 £
<b>Net expenditure for the reporting period (as per the Statement of Financial Activities)</b>	(51,447)	(21,874)
<b>Adjustments for:</b>		
Decrease in debtors	1,955	3,582
Increase in creditors	240	-
<b>Net cash used in operations</b>	<u>(49,252)</u>	<u>(18,292)</u>

### 2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.10.20 £	Cash flow £	At 30.9.21 £
<b>Net cash</b>			
Cash at bank	136,095	(49,252)	86,843
	<u>136,095</u>	<u>(49,252)</u>	<u>86,843</u>
<b>Total</b>	<u>136,095</u>	<u>(49,252)</u>	<u>86,843</u>

# KEHAL YISROEL D'CHASIDEI GUR

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2021

### 1. ACCOUNTING POLICIES

#### Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

#### Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

#### Expenditure

Expenditure is accounted for on an accruals basis and includes any VAT which cannot be fully recovered and has been classified under headings that aggregate all cost related to the category. .

Grants are only recognised in the accounts when paid.

Support costs are those incurred to assist the work of the charity but are not direct charitable activities.

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

#### Taxation

The charity is exempt from tax on its charitable activities.

#### Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

#### Going concern

There are no material uncertainties about the charity's ability to continue.

### 2. DONATIONS AND LEGACIES

	2021 £	2020 £
Donations	<u>1,076,537</u>	<u>1,101,806</u>

**KEHAL YISROEL D'CHASIDEI GUR**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

**3. OTHER TRADING ACTIVITIES**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Fee income	32,054	27,981

**4. CHARITABLE ACTIVITIES COSTS**

	<b>Grant funding of activities (see note 5) £</b>	<b>Support costs (see note 6) £</b>	<b>Totals £</b>
Charitable activities	1,151,509	8,529	1,160,038

**5. GRANTS PAYABLE**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Charitable activities	1,151,509	1,144,101

The total grants paid to institutions during the year was as follows:

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Relief of poverty	355,141	332,889
Medical	49,729	40,715
Advancement of education	410,506	450,376
Advancement of religion	226,831	107,500
General purposes	46,611	202,865
Social Welfare	57,612	-
	<u>1,146,430</u>	<u>1,134,345</u>

Shir Chesed Beis Yisroel	79,123
Amud Hatzdokoh Trust	62,934
Kollel Gur Trust	42,025
Yesamach Levav Trust	37,066
Edu poor Ltd	33,970
Gerrer Shtibel Synagogue	32,966
Support The Charity Worker	31,713
Others under £30,000	826,633
	<u>1,146,430</u>

The total grants paid to individuals during the year was as follows:

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Relief of poverty	2,549	5,912
Medical	2,530	3,844
	<u>5,079</u>	<u>9,756</u>

**KEHAL YISROEL D'CHASIDEI GUR**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

**6. SUPPORT COSTS**

	<b>Other</b>	<b>Governance</b>	<b>Totals</b>
	<b>£</b>	<b>costs</b>	<b>£</b>
Charitable activities	5,769	2,760	8,529
	<u>          </u>	<u>          </u>	<u>          </u>

Support costs, included in the above, are as follows:

**Governance costs**

	<b>2021</b>	<b>2020</b>
	<b>Charitable</b>	<b>Total</b>
	<b>activities</b>	<b>activities</b>
	<b>£</b>	<b>£</b>
Auditors' remuneration	1,260	1,260
Auditors' remuneration for non audit work	1,500	1,260
	<u>          </u>	<u>          </u>
	2,760	2,520
	<u>          </u>	<u>          </u>

**7. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 September 2021 nor for the year ended 30 September 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 30 September 2021 nor for the year ended 30 September 2020.

**8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Tax refunds	4,008	5,963
	<u>          </u>	<u>          </u>

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Other creditors	2,760	2,520
	<u>          </u>	<u>          </u>

**10. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>2021</b>	<b>2020</b>
	<b>fund</b>	<b>fund</b>	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>funds</b>	<b>funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Current assets	54,680	36,171	90,851	142,058
Current liabilities	(2,760)	-	(2,760)	(2,520)
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
	51,920	36,171	88,091	139,538
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

**KEHAL YISROEL D'CHASIDEI GUR**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

**11. MOVEMENT IN FUNDS**

	<b>At 1.10.20 £</b>	<b>Net movement in funds £</b>	<b>Transfers between funds £</b>	<b>At 30.9.21 £</b>
<b>Unrestricted funds</b>				
General fund	58,655	(170)	(6,565)	51,920
<b>Restricted funds</b>				
Restricted	80,883	(51,277)	6,565	36,171
<b>TOTAL FUNDS</b>	<u>139,538</u>	<u>(51,447)</u>	<u>-</u>	<u>88,091</u>

Net movement in funds, included in the above are as follows:

	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Movement in funds £</b>
<b>Unrestricted funds</b>			
General fund	32,054	(32,224)	(170)
<b>Restricted funds</b>			
Restricted	1,076,537	(1,127,814)	(51,277)
<b>TOTAL FUNDS</b>	<u>1,108,591</u>	<u>(1,160,038)</u>	<u>(51,447)</u>

**Comparatives for movement in funds**

	<b>At 1.10.19 £</b>	<b>Net movement in funds £</b>	<b>Transfers between funds £</b>	<b>At 30.9.20 £</b>
<b>Unrestricted funds</b>				
General fund	55,305	(1,794)	5,144	58,655
<b>Restricted funds</b>				
Restricted	106,107	(20,080)	(5,144)	80,883
<b>TOTAL FUNDS</b>	<u>161,412</u>	<u>(21,874)</u>	<u>-</u>	<u>139,538</u>



# KEHAL YISROEL D'CHASIDEI GUR

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 SEPTEMBER 2021

### 11. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	27,980	(29,774)	(1,794)
<b>Restricted funds</b>			
Restricted	1,101,807	(1,121,887)	(20,080)
<b>TOTAL FUNDS</b>	<u>1,129,787</u>	<u>(1,151,661)</u>	<u>(21,874)</u>

### 12. RELATED PARTY DISCLOSURES

Kollel Gur Trust (a charity) is a related party being under the control of the same trustees, it received grants of £42,025 (2020 - £48,317) during the year under review.