

LEKET UK

England & Wales · Charity number 1126755

Details

Other names TABLE TO TABLE UK, LEKET ISRAEL

Status Registered

Legal form Trust

Registered 2008-11-17

Register [View on the Charity Commission register](#)

Contact

Address 5 Elstree Gate
Elstree Way
Borehamwood
Hertfordshire
WD6 1JD

Phone 07768687935

Email info@leket.org

Website www.leket.org

Activities

Objects: TO RELIEVE POVERTY BY PROVIDING FOOD AND OTHER BASIC SUPPLIES TO PERSONS IN NEED AND UNDERTAKING OTHER SIMILAR PROGRAMS TO RELIEVE POVERTY;

Activities: To raise funds for Leket Israel, an Israeli charity which aims to relieve poverty by providing food and other basic supplies to persons in need.

Classification

- **How:** Makes Grants To Organisations, Provides Other Finance, Provides Human Resources, Provides Services
- **What:** The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief
- **Who:** Other Charities Or Voluntary Bodies

Geography

- **Area of benefit:** UNDEFINED, IN PRACTICE
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£772,604	£836,889	£93,908	0
2023-12-31	£837,784	£780,944	£158,193	0
2022-12-31	£349,283	£696,041	-	-
2021-12-31	£926,875	£568,997	£407,814	0
2020-12-31	£535,197	£622,934	£49,936	0

Trustees

Name	Role	Appointed
PAUL ANDREW FILER	Chair	
GERALD BICHUNSKY		
JOSEPH GITLER		
Jeremy Nicholas Apfel		2022-12-09

LEKET UK

England & Wales - Charity number 1126755

Accounts

LEKET UK
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

LEKET UK

CONTENTS

	Page
Reference and Administrative Details of the Charity, its Trustees and Advisers	1
Trustees' Report	2 - 5
Independent Auditors' Report on the Financial Statements	6 - 9
Statement of Financial Activities	10
Balance Sheet	11
Statement of Cash Flows	12
Notes to the Financial Statements	13 - 19

LEKET UK

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2024

Trustees	P A Filer J Gitler G Bichunsky J N Apfel
Charity registered number	1126755
Principal office	CP House Otterspool Way Watford Hertfordshire WD25 8HP
Independent auditors	Sopher + Co LLP Chartered Accountants 5 Elstree Gate Elstree Way Borehamwood Hertfordshire WD6 1JD

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024**

The Trustees present their annual report together with the audited financial statements of the Charity for 1 January 2024 to 31 December 2024.

Objectives and activities

a. Policies and objectives

The Charity's objectives are to raise money for Leket Israel, a charity registered in Israel which aims to relieve poverty and hunger by providing food and other basic supplies, as well as nutritional guidance to organisations and persons in need, and to keep the costs of such fundraising to a minimum. Details of the work of Leket Israel can be found at www.leket.org. The policies adopted in furtherance of these objects are in accordance with the Trust deed.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Achievements and performance

a. Charitable activities

Leket UK's objective is to raise funds in support of Leket Israel and is dedicated to alleviating poverty by rescuing surplus food and distributing it to individuals and families in need. Funds raised help provide nutritious meals and essential supplies to at-risk populations, supporting Leket Israel's efforts to reduce food waste and combat food insecurity across Israel.

Since October 7th 2023 and throughout 2024, as Israel remained at war, the demand for Leket Israel's food rescue services reached unprecedented levels. Leket Israel has been on the frontlines, working tirelessly to meet this urgent need.

In response, Leket UK has been dedicated to supporting these efforts in the following areas:

1. Fundraising

We raised a record £812,900 in the year through the generous donations of our many supporters, including £40,297 received last year for fundraising events held during the period. Of this total, some £161,000 (£147,000 plus £14,000 from Gift Aid) came from a fundraising dinner at which the chefs of Honey & Co supervised the meal and spoke about their cooking philosophy and support for Leket. As reported last year, funds were secured specifically for the purpose of this event. As in previous years the Trustees were careful to keep support costs to a minimum and remain committed to maintaining a low-cost fundraising operation in the UK.

2. Volunteering

In 2024, a record 792 volunteers from the UK participated in Leket's food rescue activities in Israel. Their dedication helped alleviate labour shortages in the agricultural sector during the war and ensured efficient packing and distribution of rescued food.

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

Achievements and performance (continued)

3. Leket Israel's Food Rescue Efforts

Leket faced unprecedented challenges in an evolving and complex reality. With food rescue sources not yet at full capacity, a sharp rise in those needing assistance, inaccessible farmland, and the soaring cost of living, Leket Israel's work has never been more vital.

To keep supporters informed, Leket has provided regular email updates and webinars on the ongoing food rescue crisis. Additionally, meetings were arranged where Israeli farmers affected by the war shared personal updates.

For Leket Israel's full 2024 Annual Report, please visit the website at <https://www.leket.org/en/annual-report-24/> for further details.

4. Future plans

The trustees are pleased with the charity's performance in 2024. However, they recognize that even with ceasefire agreements in place, demand for food rescue services across all communities in Israel remains at unprecedented level. Demand is up 77% since before the war, and is unlikely to decline in the foreseeable future.

Nationwide recovery for farmers remains daunting, with labour shortages worsening the challenge and many evacuees yet to return home. In 2025, Leket will support Israeli farmers in their rehabilitation and return to farming. While food purchases will still be needed, Leket aims to rescue 30% more produce than last year.

Leket faces significant challenges in the year ahead, requiring a reassessment of volunteer-based solutions if labour shortages persist. Balancing rising food demand with available rescue resources will be crucial.

Amid shifting political and social landscapes, Leket remains committed to providing nutritious food to at-risk populations while reducing food waste. Leveraging its logistics and strong partnerships in agriculture and catering, Leket will continue responding swiftly and effectively to crises.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

c. Principal risks and uncertainties

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to major risks.

Structure, governance and management

a. Constitution

Leket UK is a registered charity, number 1126755, and is constituted under a Trust deed.

b. Methods of appointment or election of Trustees

The UK trustees are chosen individuals identified by the Israeli charity, Leket Israel, who are supportive of their aims.

c. Organisational structure and decision-making policies

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

d. Policies adopted for the induction and training of Trustees

New Trustees are made aware of the purposes and aims of the charity, as well as their general and specific duties, as determined by the Board of Trustees. They are also provided with a copy of 'The Good Trustee Guide' and the guidance "It's your decision: charity trustees and decision making". New Trustees are expected to familiarise themselves with all the activities of the Charity.

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Report 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 & Wales requires the Trustees to prepare financial statements for each financial which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and 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.

Disclosure of information to auditors

Each of the persons who are Trustees at the time when this Trustees' Report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Auditors

Under section 487(2) of the Companies Act 2006, Sopher + Co LLP will be deemed to have been reappointed as auditors 28 days after these financial statements were sent to members or 28 days after the latest date prescribed for filing the accounts with the registrar, whichever is earlier.

Approved by order of the members of the board of Trustees on 25 July 2025 and signed on their behalf by:

P A Filer
(Trustee)



INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF LEKET UK

Opinion

We have audited the financial statements of Leket UK (the 'charity') for the year ended 31 December 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes, 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, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

The financial statements have been prepared in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

This has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2024 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 United Kingdom, including the Financial Reporting Council'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.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF LEKET UK (CONTINUED)

Other information

The other information comprises the information included in the Annual Report other than the financial statements and our Auditors' Report thereon. The Trustees are responsible for the other information contained within the Annual Report. 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. 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 course of 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 Trustees' Report 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.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement, 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.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF LEKET UK (CONTINUED)

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 145 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 an Auditors' Report 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the Charity through discussions with directors and other management, and from our commercial knowledge and experience of the charity sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the Charity, including the Charity Act 2011, taxation legislation and data protection, anti-bribery, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the Charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF LEKET UK (CONTINUED)

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation; and
- enquiring of management as to actual and potential litigation and claims.
- There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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. This description forms part of our Auditors' Report.

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 its trustees, as a body, for our audit work, for this report, or for the opinions we have formed.



Sopher + Co LLP

Chartered Accountants
Statutory Auditors

5 Elstree Gate

Elstree Way

Borehamwood

Hertfordshire

WD6 1JD

25 July 2025

Sopher + Co LLP are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

LEKET UK

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024**

	Note	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:					
Donations and legacies:	3				
Receipts from donors		147,093	587,393	734,486	832,546
Income tax recoverable		14,110	24,008	38,118	45,535
Total income		161,203	611,401	772,604	878,081
Expenditure on:					
Raising funds	4	35,754	175	35,929	344
Charitable activities	6	165,746	635,214	800,960	780,600
Total expenditure		201,500	635,389	836,889	780,944
NET (EXPENDITURE)/INCOME		(40,297)	(23,988)	(64,285)	97,137
Reconciliation of funds:					
Total funds brought forward		40,297	117,896	158,193	61,056
Net movement in funds		(40,297)	(23,988)	(64,285)	97,137
Total funds carried forward		-	93,908	93,908	158,193

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 13 to 19 form part of these financial statements.

LEKET UK

BALANCE SHEET
AS AT 31 DECEMBER 2024

	Note	2024 £	2023 £
Current assets			
Debtors	9	38,117	45,535
Cash at bank and in hand		61,151	117,658
		<u>99,268</u>	<u>163,193</u>
Current liabilities			
Creditors: amounts falling due within one year	10	(5,360)	(5,000)
		<u>93,908</u>	<u>158,193</u>
Total net assets		<u>93,908</u>	<u>158,193</u>
Charity funds			
Restricted funds		-	40,297
Unrestricted funds		93,908	117,896
		<u>93,908</u>	<u>158,193</u>
Total funds		<u>93,908</u>	<u>158,193</u>

The financial statements were approved and authorised for issue by the Trustees on 25 July 2025 and signed on their behalf by:

Paul Filer

P A Filer
(Trustee)

The notes on pages 13 to 19 form part of these financial statements.

LEKET UK

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2024

	2024 £	2023 £
Cash flows from operating activities		
Net cash used in operating activities	(56,507)	67,789
	<hr/>	<hr/>
Change in cash and cash equivalents in the year	(56,507)	67,789
Cash and cash equivalents at the beginning of the year	117,658	49,869
	<hr/>	<hr/>
Cash and cash equivalents at the end of the year	61,151	117,658
	<hr/> <hr/>	<hr/> <hr/>

The notes on pages 13 to 19 form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

1. General information

Leket UK is a registered charity registered with the Charity Commission. The registered office address is at CP House, Otterspool Way, Watford, Hertfordshire, WD25 8HP. The members of the Charity are the trustees named on page 1.

The Charity's charity registered number is 1126755.

The principal activity of the Charity is to raise funds to rescue healthy, surplus food and deliver it to those in need.

The functional and presentational currency of the Charity is £ Sterling.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Leket UK meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

2. Accounting policies (continued)

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

2.5 Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.7 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

LEKET UK

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

3. Income from donations and legacies

	Restricted funds 2024 £	Restricted funds - class ii 2024 £	Unrestrict- ed funds 2024 £	Total funds 2024 £
Donations	147,093	14,110	611,401	772,604

	Restricted funds 2023 £	Restricted funds - class ii 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
Donations	40,297	-	837,784	878,081

4. Expenditure on raising funds

Costs of raising voluntary income

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £
Other fundraising costs	35,754	175	35,929

Costs of raising voluntary income (continued)

	Unrestricted funds 2023 £	Total funds 2023 £
Other fundraising costs	344	344

LEKET UK

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

5. Analysis of grants

	Grants to charity 2024 £	Total funds 2024 £
Leket Israel	795,000	795,000
	<hr/> <hr/>	<hr/> <hr/>
	Grants to charity 2023 £	Total funds 2023 £
Leket Israel	775,000	775,000
	<hr/> <hr/>	<hr/> <hr/>

6. Analysis of expenditure by activities

	Governance costs 2024 £	Grant funding of activities 2024 £	Total funds 2024 £
Charitable activities	5,960	795,000	800,960
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	Governance costs 2023 £	Grant funding of activities 2023 £	Total funds 2023 £
Charitable activities	5,600	775,000	780,600
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

LEKET UK

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

7. Auditors' remuneration

	2024	2023
	£	£
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	5,160	4,800

8. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 31 December 2024, no Trustee expenses have been incurred (2023 - £NIL).

9. Debtors

	2024	2023
	£	£
Due within one year		
Tax recoverable	38,117	45,535

10. Creditors: Amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred income	5,360	5,000

11. Summary of funds

Summary of funds - current year

	Balance at 1 January 2024	Income	Expenditure	Balance at 31 December 2024
	£	£	£	£
General funds	117,896	625,511	(649,499)	93,908
Restricted funds	40,297	147,093	(187,390)	-
	158,193	772,604	(836,889)	93,908

LEKET UK

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

11. Summary of funds (continued)

Summary of funds - prior year

	Balance at 1 January 2023 £	Income £	Expenditure £	Balance at 31 December 2023 £
General funds	61,056	837,784	(780,944)	117,896
Restricted funds	-	40,297	-	40,297
	<u>61,056</u>	<u>878,081</u>	<u>(780,944)</u>	<u>158,193</u>

12. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricte d funds 2024 £	Total funds 2024 £
Current assets	99,268	99,268
Creditors due within one year	(5,360)	(5,360)
Total	<u>93,908</u>	<u>93,908</u>

Analysis of net assets between funds - prior period

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
Current assets	40,297	122,896	163,193
Creditors due within one year	-	(5,000)	(5,000)
Total	<u>40,297</u>	<u>117,896</u>	<u>158,193</u>

LEKET UK

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

13. Reconciliation of net movement in funds to net cash flow from operating activities

	2024	2023
	£	£
Net income/expenditure for the period (as per Statement of Financial Activities)	(64,285)	97,137
Adjustments for:		
Decrease/ (Increase) in debtors	7,419	(30,198)
Increase in creditors	-	50
Net cash (used in)/ provided by operating activities	(56,866)	66,989

14. Analysis of cash and cash equivalents

	2024	2023
	£	£
Cash in hand	61,151	117,658

15. Analysis of changes in net debt

	At 1 January 2024	Cash flows	At 31 December 2024
	£	£	£
Cash at bank and in hand	117,658	(56,507)	61,151

16. Related party transactions

During the year the Charity entered into the following transactions with related parties:

One of the Charity's trustees, Mr J Gitler is also a trustee in Leket Israel, a charity registered in Israel.

During the year, Leket UK paid grants of £795,000 (2023: £775,000) to Leket Israel.

Document

Name L866_2024_12_31_Leket UK- full.pdf
Creator Nicole Meho (nicole.meho@sopherco.com)
Date 25 July 2025 14:56:05 UTC
Identifier e7eabde5-0ba8-499c-a9e6-27615c5e3447

Signers**pfiler@aol.com**

E-mail pfiler@aol.com
Signed 27 July 2025 10:35:56 UTC
IP address 81.170.25.179

LEKET UK

England & Wales - Charity number 1126755

Accounts

LEKET UK
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

LEKET UK

CONTENTS

	Page
Reference and Administrative Details of the Charity, its Trustees and Advisers	1
Trustees' Report	2 - 4
Independent Auditors' Report on the Financial Statements	5 - 8
Statement of Financial Activities	9
Balance Sheet	10
Statement of Cash Flows	11
Notes to the Financial Statements	12 - 18

LEKET UK

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2023

Trustees	P A Filer J Gitler G Bichunsky C A Nathan (resigned 23 August 2023) J N Apfel
Charity registered number	1126755
Principal office	CP House Otterspool Way Watford Hertfordshire WD25 8HP
Independent auditors	Sopher + Co LLP Chartered Accountants 5 Elstree Gate Elstree Way Borehamwood Hertfordshire WD6 1JD

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023**

The Trustees present their annual report together with the audited financial statements of the Charity for the year 1 January 2023 to 31 December 2023.

Objectives and activities

a. Policies and objectives

The Charity's objectives are to raise money for Leket Israel, a charity registered in Israel which aims to relieve poverty and hunger by providing food and other basic supplies as well as nutritional guidance to organisations and persons in need, and to keep the costs of such fundraising to a minimum. Details of the work of Leket Israel can be found at www.leket.org. The policies adopted in furtherance of these objects are in accordance with the Trust deed.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Achievements and performance

a. Charitable activities

Following the attack in Israel by Hamas on October 7 2023, the demand for Leket Israel's services rose dramatically. The trustees of Leket UK responded by increasing their fundraising efforts and are pleased that this led to significantly higher donations than in prior years. Also, in the last quarter of the year, funds were secured for the purpose of putting on a fund-raising event and are shown separately in the balance sheet. A successful fund-raising dinner was held in March 2024, to which these funds were applied.

In total the charity received donations of £878k, compared with £349k in 2022. Expenses continue to be tightly controlled and the trustees remain committed to maintaining a low-cost fundraising operation in the UK.

The trustees are pleased with the performance of the charity in 2023, but are saddened that part of the reason for the increase in funds raised was a consequence of the events of October 7.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023**

c. Principal risks and uncertainties

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to major risks.

Structure, governance and management

a. Constitution

Leket UK is a registered charity, number 1126755, and is constituted under a Trust deed.

b. Methods of appointment or election of Trustees

The UK trustees are chosen individuals identified by the Israeli charity, Leket Israel, who are supportive of their aims.

c. Organisational structure and decision-making policies

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

d. Policies adopted for the induction and training of Trustees

New Trustees are made aware of the purposes and aims of the charity, as well as their general and specific duties, as determined by the Board of Trustees. They are also provided with a copy of 'The Good Trustee Guide' and the guidance "It's your decision: charity trustees and decision making". New Trustees are expected to familiarise themselves with all the activities of the Charity.

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023**

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Report 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 & Wales 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 its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and 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.

Disclosure of information to auditors

Each of the persons who are Trustees at the time when this Trustees' Report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Auditors

The auditors, Sopher + Co LLP, who were appointed after the year end, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

Approved by order of the members of the board of Trustees on 5 July 2024 and signed on their behalf by:



P Filer
(Trustee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF LEKET UK

Opinion

We have audited the financial statements of Leket UK (the 'charity') for the year ended 31 December 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes, 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, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

The financial statements have been prepared in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

This has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2023 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 United Kingdom, including the Financial Reporting Council'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.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF LEKET UK (CONTINUED)

Other information

The other information comprises the information included in the Annual Report other than the financial statements and our Auditors' Report thereon. The Trustees are responsible for the other information contained within the Annual Report. 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. 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 course of 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 Trustees' Report 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.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement, 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.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF LEKET UK (CONTINUED)

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 145 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 an Auditors' Report 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the Charity through discussions with directors and other management, and from our commercial knowledge and experience of the charity sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the Charity, including the Charity Act 2011, taxation legislation and data protection, anti-bribery, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the Charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation; and
 - enquiring of management as to actual and potential litigation and claims.
- There are inherent limitations in our audit procedures described above. The more removed that laws and

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF LEKET UK (CONTINUED)

regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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. This description forms part of our Auditors' Report.

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 its trustees, as a body, for our audit work, for this report, or for the opinions we have formed.



Sopher + Co LLP

Chartered Accountants
Statutory Auditors

5 Elstree Gate

Elstree Way

Borehamwood

Hertfordshire

WD6 1JD

5 July 2024

Sopher + Co LLP are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

LEKET UK

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Note	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:					
Donations and legacies:	3				
Receipts from donors		40,297	792,249	832,546	333,946
Income tax recoverable		-	45,535	45,535	15,337
Total income		40,297	837,784	878,081	349,283
Expenditure on:					
Raising funds	4	-	344	344	216
Charitable activities	6	-	780,600	780,600	695,825
Total expenditure		-	780,944	780,944	696,041
NET INCOME/(EXPENDITURE)		40,297	56,840	97,137	(346,758)
Reconciliation of funds:					
Total funds brought forward		-	61,056	61,056	407,814
Net movement in funds		40,297	56,840	97,137	(346,758)
Total funds carried forward		40,297	117,896	158,193	61,056

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 12 to 18 form part of these financial statements.

LEKET UK

BALANCE SHEET
AS AT 31 DECEMBER 2023

	Note	2023 £	2022 £
Current assets			
Debtors	9	45,535	15,337
Cash at bank and in hand		117,658	49,869
		<hr/>	<hr/>
Current liabilities			
Creditors: amounts falling due within one year	10	(5,000)	(4,150)
		<hr/>	<hr/>
Net assets			
		<hr/> <hr/>	<hr/> <hr/>
Charity funds			
Restricted funds		40,297	-
Unrestricted funds		117,896	61,056
		<hr/>	<hr/>
Total funds			
		<hr/> <hr/>	<hr/> <hr/>

The financial statements were approved and authorised for issue by the Trustees on 05 July 2024 and signed on their behalf by:

Paul Filer

P Filer
(Trustee)

The notes on pages 12 to 18 form part of these financial statements.

LEKET UK

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2023

	2023 £	2022 £
Cash flows from operating activities		
Net cash used in operating activities	67,789	(345,238)
	<hr/>	<hr/>
Change in cash and cash equivalents in the year	67,789	(345,238)
Cash and cash equivalents at the beginning of the year	49,869	395,107
	<hr/>	<hr/>
Cash and cash equivalents at the end of the year	117,658	49,869
	<hr/> <hr/>	<hr/> <hr/>

The notes on pages 12 to 18 form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

1. General information

Leket UK is a registered charity registered with the Charity Commission. The registered office address is at CP House, Otterspool Way, Watford, Hertfordshire, WD25 8HP. The members of the Charity are the trustees named on page 1.

The Charity's charity registered number is 1126755.

The principal activity of the Charity is to raise funds to rescue healthy, surplus food and deliver it to those in need.

The functional and presentational currency of the Charity is £ Sterling.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Leket UK meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

2. Accounting policies (continued)

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

2.5 Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.7 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

LEKET UK

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

3. Income from donations and legacies

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
Donations	40,297	837,784	878,081

	Unrestricted funds 2022 £	Total funds 2022 £
Donations	349,283	349,283

4. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2023 £	Total funds 2023 £
Other fundraising costs	344	344

Costs of raising voluntary income (continued)

	Unrestricted funds 2022 £	Total funds 2022 £
Other fundraising costs	216	216

LEKET UK

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

5. Analysis of grants

	Grants to charity 2023 £	Total funds 2023 £
Leket Israel	775,000	775,000
	<hr/> <hr/>	<hr/> <hr/>
	Grants to charity 2022 £	Total funds 2022 £
Leket Israel	690,000	690,000
	<hr/> <hr/>	<hr/> <hr/>

6. Analysis of expenditure by activities

	Governance costs 2023 £	Grant funding of activities 2023 £	Total funds 2023 £
Charitable activities	5,600	775,000	780,600
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	Governance costs 2022 £	Grant funding of activities 2022 £	Total funds 2022 £
Charitable activities	5,825	690,000	695,825
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

LEKET UK

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

7. Auditors' remuneration

	2023 £	2022 £
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	<u>4,800</u>	<u>3,900</u>

8. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 31 December 2023, no Trustee expenses have been incurred (2022 - £NIL).

9. Debtors

	2023 £	2022 £
Due within one year		
Tax recoverable	<u>45,535</u>	<u>15,337</u>

10. Creditors: Amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	<u>5,000</u>	<u>4,150</u>

11. Summary of funds

Summary of funds - current year

	Balance at 1 January 2023 £	Income £	Expenditure £	Balance at 31 December 2023 £
General funds	61,056	837,784	(780,944)	117,896
Restricted funds	-	40,297	-	40,297
	<u>61,056</u>	<u>878,081</u>	<u>(780,944)</u>	<u>158,193</u>

LEKET UK

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

11. Summary of funds (continued)

Summary of funds - prior year

	Balance at 1 January 2022 £	Income £	Expenditure £	Balance at 31 December 2022 £
General funds	407,814	349,283	(696,041)	61,056

12. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
Current assets	40,297	122,896	163,193
Creditors due within one year	-	(5,000)	(5,000)
Total	40,297	117,896	158,193

Analysis of net assets between funds - prior year

	Unrestricted funds 2022 £	Total funds 2022 £
Current assets	65,206	65,206
Creditors due within one year	(4,150)	(4,150)
Total	61,056	61,056

LEKET UK

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

13. Reconciliation of net movement in funds to net cash flow from operating activities

	2023	2022
	£	£
Net income/expenditure for the year (as per Statement of Financial Activities)	97,137	(346,758)
Adjustments for:		
(Increase)/decrease in debtors	(30,198)	370
Increase in creditors	50	1,150
Net cash provided by/(used in) operating activities	66,989	(345,238)

14. Analysis of cash and cash equivalents

	2023	2022
	£	£
Cash in hand	117,658	49,869

15. Analysis of changes in net debt

	At 1 January 2023	Cash flows	At 31 December 2023
	£	£	£
Cash at bank and in hand	49,869	67,789	117,658

16. Related party transactions

During the year the Charity entered into the following transactions with related parties:

One of the Charity's trustees, Mr J Gitler is also a trustee in Leket Israel, a charity incorporated in Israel

During the year, Leket UK paid grants of £775,000 (2022: £690,000) to Leket Israel.

During the year, Leket UK received donations of £2,298 (2022: £10,152) from Trustees.

Document

Name	L866_2023_12_31_Leket UK- full.pdf
Creator	Lucy Laughton (lucy.laughton@sopherco.com)
Date	05 July 2024 16:07:11 UTC
Identifier	34776f3b-42cc-45c7-ac0a-546a6a5c0e75

Signers

pfiler@aol.com

E-mail	pfiler@aol.com
Signed	08 July 2024 10:12:52 UTC
IP address	3.172.3.44, 34.253.49.155

LEKET UK

England & Wales - Charity number 1126755

Accounts

**Report of the Trustees and
Financial Statements
for the Year Ended 31 December 2022
for
Leket UK**

Haines Watts
Chartered Accountants and Statutory Auditor
New Derwent House
69-73 Theobalds Road
London
WC1X 8TA

Leket UK

**Contents of the Financial Statements
for the year ended 31 December 2022**

	Page
Report of the Trustees	1 to 2
Report of the Independent Auditors	3 to 4
Statement of Financial Activities	5
Balance Sheet	6
Cash Flow Statement	7
Notes to the Cash Flow Statement	8
Notes to the Financial Statements	9 to 13
Detailed Statement of Financial Activities	14

Leket UK

Report of the Trustees for the year ended 31 December 2022

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. 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).

Objectives and activities

Objectives and aims

The charity's objectives are to raise money for Leket Israel, a charity registered in Israel which aims to relieve poverty and hunger by providing food and other basic supplies as well as nutritional guidance to organisations and persons in need, and to keep the costs of such fundraising to a minimum. Details of the work of Leket Israel can be found at www.leket.org. The policies adopted in furtherance of these objects are in accordance with the Trust deed.

Achievement and performance

Charitable activities

In 2022 Leket UK received donations of £350k, which was below the exceptional £927k in 2021, a year in which large sums were received in connection with the charity's COVID support efforts. The sum raised in 2022 was in line with the level of funds raised pre-COVID. Expenses were tightly controlled and the trustees remain committed to maintaining a low cost fund raising operation in the UK. The trustees are satisfied with the performance of the charity, the results of which are given below.

Reserves

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to major risks.

Structure, governance and management

Governing document

The charity was established by a charitable trust deed on 17 November 2008.

Reference and administrative details

Registered Charity number

1126755

Principal address

CP House
Otterspool Way
Watford
Hertfordshire
WD25 8HP

Trustees

P Filer
J Gitler
G Bichunsky
C A Nathan
J N Apfel (appointed 9/12/2022)

Auditors

Haines Watts
Chartered Accountants and Statutory Auditor
New Derwent House
69-73 Theobalds Road
London
WC1X 8TA

Leket UK

**Report of the Trustees
for the year ended 31 December 2022**

The UK trustees are chosen individuals identified by the Israeli charity, Leket Israel, who are supportive of their aims.

The charity has no other organisational structure in the UK.

Leket UK raise funds for Leket Israel where Mr J Gitler is also a trustee.

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 Jun 26, 2023 and signed on its behalf by:

Paul Filer

Paul Filer (Jun 26, 2023 15:28 GMT+1)

.....
P Filer - Trustee

Report of the Independent Auditors to the Trustees of Leket UK

Opinion

We have audited the financial statements of Leket UK (the 'charity') for the year ended 31 December 2022 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 31 December 2022 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.

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.

**Report of the Independent Auditors to the Trustees of
Leket UK**

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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We gained an understanding of the legal and regulatory framework applicable to the Charity and the industry in which it operates, and considered the risk of acts by the Charity that were contrary to applicable laws and regulations, including fraud. We discussed with the Trustees the policies and procedures in place regarding compliance with laws and regulations. We discussed amongst the audit team the identified laws and regulations, and remained alert to any indications of non-compliance.

During the audit we focussed on laws and regulations which could reasonably be expected to give rise to a material misstatement in the financial statements, including, but not limited to, the Companies Act 2006 and UK tax legislation. Our tests included agreeing the financial statement disclosures to underlying supporting documentation and enquiries with management.

Our procedures in relation to fraud included but were not limited to: inquires of management whether they have any knowledge of any actual, suspected or alleged fraud, and discussions amongst the audit team regarding risk of fraud such as opportunities for fraudulent manipulation of financial statements. We determined that the principal risks related to posting manual journal entries to manipulate financial performance and management bias through judgements in accounting estimates. We also addressed the risk of management override of internal controls, including testing journals and evaluating whether there was evidence of bias by the Trustees that represented a risk of material misstatement due to fraud.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation

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. This description forms part of our Report of the Independent Auditors.

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.

Haines Watts

Haines Watts
Chartered Accountants and Statutory Auditor
New Derwent House
69-73 Theobalds Road
London
WC1X 8TA

Date: Jun 26, 2023

Leket UK

Statement of Financial Activities
for the year ended 31 December 2022

		2022 Unrestricted fund £	2021 Total funds £
Income and endowments from	Notes		
Donations and legacies	2	349,283	926,875
Expenditure on			
Raising funds	3	216	216
Charitable activities	4		
Donations		690,000	565,000
Share of governance costs		5,825	3,781
Total		<u>696,041</u>	<u>568,997</u>
NET INCOME/(EXPENDITURE)		(346,758)	357,878
Reconciliation of funds			
Total funds brought forward		407,814	49,936
Total funds carried forward		<u><u>61,056</u></u>	<u><u>407,814</u></u>

The notes form part of these financial statements

Leket UK
Balance Sheet
31 December 2022

	Notes	2022 Unrestricted fund £	2021 Total funds £
Current assets			
Debtors	9	15,337	15,707
Cash at bank		49,869	395,107
		<u>65,206</u>	<u>410,814</u>
Creditors			
Amounts falling due within one year	10	(4,150)	(3,000)
		<u>61,056</u>	<u>407,814</u>
Net current assets			
		<u>61,056</u>	<u>407,814</u>
Total assets less current liabilities		<u>61,056</u>	<u>407,814</u>
NET ASSETS		<u>61,056</u>	<u>407,814</u>
Funds			
Unrestricted funds	11	61,056	407,814
Total funds		<u>61,056</u>	<u>407,814</u>

The financial statements were approved by the Board of Trustees and authorised for issue on Jun 26, 2023 and were signed on its behalf by:

Paul Filer

Paul Filer (Jun 26, 2023 15:28 GMT+1)

.....
P Filer - Trustee

Leket UK

Notes to the Cash Flow Statement
for the year ended 31 December 2022

1. Reconciliation of net (expenditure)/income to net cash flow from operating activities	2022	2021	
	£	£	
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(346,758)	357,878	
Adjustments for:			
Decrease in debtors	370	1,324	
Increase in creditors	1,150	600	
Net cash (used in)/provided by operations	<u>(345,238)</u>	<u>359,802</u>	
2. Analysis of changes in net funds	At 1/1/22	Cash flow	At 31/12/22
	£	£	£
Net cash			
Cash at bank	395,107	(345,238)	49,869
	<u>395,107</u>	<u>(345,238)</u>	<u>49,869</u>
Total	<u>395,107</u>	<u>(345,238)</u>	<u>49,869</u>

**Notes to the Financial Statements
for the year ended 31 December 2022**

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.

Going concern

The Trustees believe that Leket UK has adequate resources to continue in operational existence for the foreseeable future. For this reason, the Trustees have continued to adopt the going concern basis in preparing the financial statements.

The Trustees have reviewed and considered the relevant information, considering a period of a minimum of 12 months from the date of approval of these financial statements, in making their assessment. Future expenditure is at the discretion of the trustees and the charity has sufficient resources to cover the minimal fixed costs. Based on these assessments, the Trustees have concluded that they can continue to adopt the going concern basis in preparing the annual report and accounts.

Key sources of estimation uncertainty and judgements

Preparation of the financial statements requires management to make significant judgements and estimates in determining the carrying amounts of certain assets and liabilities. Management makes assumptions of the effects of uncertain future events on those assets and liabilities at the balance sheet date. The management's estimates and assumptions are based on historical experience and expectation of future events and are reviewed periodically. This disclosure excludes uncertainty over future events and judgement in respect of measuring financial instruments.

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

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Financial instruments

Financial assets and financial liabilities are recognised in the balance sheet when the charity becomes a party to the contractual provisions of the instrument.

**Notes to the Financial Statements - continued
for the year ended 31 December 2022**

1. Accounting policies - continued**Financial instruments**

Other debtors and creditors are classified as basic financial instruments and measured at initial recognition at transaction price. Debtors and creditors are subsequently measured at amortised cost using the effective interest rate method. A provision is established when there is objective evidence that the charity will not be able to collect all amounts due.

Cash and cash equivalents are classified as basic financial instruments and comprise cash in hand and at bank and bank overdrafts which are an integral part of the charity's cash management.

Financial liabilities and equity instruments issued by the charity are classified in accordance with the substance of the contractual arrangements entered into and the definitions of a financial liability and an equity instrument. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities. Equity instruments issued by the charity are recorded at the proceeds received, net of direct issue costs.

2. Donations and legacies

	2022	2021
	£	£
Donations and gifts	349,283	926,875
	<u> </u>	<u> </u>

3. Raising funds**Raising donations and legacies**

	2022	2021
	£	£
Other fundraising costs	216	216
	<u> </u>	<u> </u>

4. Charitable activities costs

	Direct Costs	Grant funding of activities (see note 5)	Support costs (see note 6)	Totals
	£	£	£	£
Donations	-	690,000	-	690,000
Share of governance costs	5,825	-	-	5,825
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	5,825	690,000	-	695,825
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

5. Grants payable

	2022	2021
	£	£
Donations	690,000	565,000
	<u> </u>	<u> </u>

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

	2022	2021
	£	£
Donations	690,000	565,000
	<u> </u>	<u> </u>

Leket UK

Notes to the Financial Statements - continued
for the year ended 31 December 2022

6. Support costs

Totals
£
-

7. Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

8. Comparatives for the statement of financial activities

Unrestricted
fund
£

Income and endowments from
Donations and legacies

926,875

Expenditure on
Raising funds

216

Charitable activities

Donations
Share of governance costs

565,000
3,781

Total

568,997

NET INCOME

357,878

Reconciliation of funds

Total funds brought forward

49,936

Total funds carried forward

407,814

9. Debtors: amounts falling due within one year

	2022	2021
	£	£
Other debtors	15,337	15,707
	<u><u> </u></u>	<u><u> </u></u>

Leket UK

Notes to the Financial Statements - continued
for the year ended 31 December 2022

10. Creditors: amounts falling due within one year

	2022	2021
	£	£
Other creditors	4,150	3,000

11. Movement in funds

	At 1/1/22	Net movement in funds	At 31/12/22
	£	£	£
Unrestricted funds			
General fund	407,814	(346,758)	61,056
TOTAL FUNDS	<u>407,814</u>	<u>(346,758)</u>	<u>61,056</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	349,283	(696,041)	(346,758)
TOTAL FUNDS	<u>349,283</u>	<u>(696,041)</u>	<u>(346,758)</u>

Comparatives for movement in funds

	At 1/1/21	Net movement in funds	At 31/12/21
	£	£	£
Unrestricted funds			
General fund	49,936	357,878	407,814
TOTAL FUNDS	<u>49,936</u>	<u>357,878</u>	<u>407,814</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	926,875	(568,997)	357,878
TOTAL FUNDS	<u>926,875</u>	<u>(568,997)</u>	<u>357,878</u>

Leket UK

Notes to the Financial Statements - continued
for the year ended 31 December 2022

11. Movement in funds - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/1/21 £	Net movement in funds £	At 31/12/22 £
Unrestricted funds			
General fund	49,936	11,120	61,056
	<u>49,936</u>	<u>11,120</u>	<u>61,056</u>
TOTAL FUNDS	<u>49,936</u>	<u>11,120</u>	<u>61,056</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,276,158	(1,265,038)	11,120
	<u>1,276,158</u>	<u>(1,265,038)</u>	<u>11,120</u>
TOTAL FUNDS	<u>1,276,158</u>	<u>(1,265,038)</u>	<u>11,120</u>

12. Related party disclosures

During the year the charity entered into the following transactions with related parties:

One of the charity's trustees, Mr J Gitler is also a trustee in Leket Israel, a charity incorporated in Israel.

During the year, Leket UK paid grants of £690,000 (2021: £565,000) to Leket Israel.

During the year, Leket UK received donations of £10,152 (2021: £1,170) from Trustees.

Leket UK

Detailed Statement of Financial Activities
for the year ended 31 December 2022

	2022 £	2021 £
Income and endowments		
Donations and legacies		
Donations and gifts	349,283	926,875
Total incoming resources	349,283	926,875
Expenditure		
Raising donations and legacies		
Other fundraising costs	216	216
Charitable activities		
Share of governance costs	5,825	3,781
Grants to institutions	690,000	565,000
	695,825	568,781
Governance costs		
Auditors' remuneration	4,800	3,600
General recharge	(5,825)	(3,781)
Support costs allocated to governance	1,025	181
	-	-
Total resources expended	696,041	568,997
Net (expenditure)/income	<u>(346,758)</u>	<u>357,878</u>

Leket UK Full Accounts year ended 31.12.2022


Final Audit Report


2023-06-26


Created:	2023-06-26
By:	Emily Crowhurst (ecrowhurst@hwca.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAAM8BnLVPjHc0kpLad4dzjlRy93LhnHtLV


"Leket UK Full Accounts year ended 31.12.2022" History


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 Signer pfiler@aol.com entered name at signing as Paul Filer
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 Signer jwills@hwca.com entered name at signing as Haines Watts
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Signature Date: 2023-06-26 - 2:38:34 PM GMT - Time Source: server

 Agreement completed.
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LEKET UK

England & Wales - Charity number 1126755

Accounts

**Report of the Trustees and
Financial Statements
for the Year Ended 31 December 2021
for
Leket UK**

Haines Watts
Chartered Accountants and Statutory Auditor
New Derwent House
69-73 Theobalds Road
London
WC1X 8TA

Leket UK

Contents of the Financial Statements
for the year ended 31 December 2021

	Page
Report of the Trustees	1 to 2
Report of the Independent Auditors	3 to 5
Statement of Financial Activities	6
Balance Sheet	7
Cash Flow Statement	8
Notes to the Cash Flow Statement	9
Notes to the Financial Statements	10 to 14
Detailed Statement of Financial Activities	15

Leket UK

Report of the Trustees for the year ended 31 December 2021

The trustees present their report with the financial statements of the charity for the year ended 31 December 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).

Objectives and activities

Objectives and aims

The charity's objectives are to raise money for Leket Israel, a charity registered in Israel which aims to relieve poverty and hunger by providing food and other basic supplies as well as nutritional guidance to organisations and persons in need, and to keep the costs of such fundraising to a minimum. Details of the work of Leket Israel can be found at www.leket.org. The policies adopted in furtherance of these objects are in accordance with the Trust deed.

Achievement and performance

Charitable activities

The trustees are satisfied with the performance of the charity, the results of which are given below.

Reserves

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to major risks.

Structure, governance and management

Governing document

The charity was established by a charitable trust deed on 17 November 2008.

Reference and administrative details

Registered Charity number

1126755

Principal address

CP House
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Watford
Hertfordshire
WD25 8HP

Trustees

P Filer
J Gitler
G Bichunsky
C A Nathan

Auditors

Haines Watts
Chartered Accountants and Statutory Auditor
New Derwent House
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London
WC1X 8TA

The UK trustees are chosen individuals identified by the Israeli charity, Leket Israel, who are supportive of their aims.

The charity has no other organisational structure in the UK.

Leket UK raise funds for Leket Israel where Mr J Gitler is also a trustee.

Leket UK

Report of the Trustees
for the year ended 31 December 2021

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 Jun 21, 2022..... and signed on its behalf by:

Paul Filer

Paul Filer (Jun 21, 2022 09:19 GMT+1)

.....
P Filer - Trustee

**Report of the Independent Auditors to the Trustees of
Leket UK**

Opinion

We have audited the financial statements of Leket UK (the 'charity') for the year ended 31 December 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 31 December 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.

However, not all future events can be predicted. The COVID-19 viral pandemic is one of the most significant economic events for the UK with unprecedented levels of uncertainty of outcomes. It is therefore difficult to evaluate all of the potential implications on the charity activity and wider economy. The Trustees view on the impact of COVID-19 is disclosed in the accounting policies note.

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 Leket UK

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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We gained an understanding of the legal and regulatory framework applicable to the charity and the industry in which it operates, and considered the risk of acts by the charity that were contrary to applicable laws and regulations, including fraud. We discussed with the Trustees the policies and procedures in place regarding compliance with laws and regulations. We discussed amongst the audit team the identified laws and regulations, and remained alert to any indications of non-compliance.

During the audit we focussed on laws and regulations which could reasonably be expected to give rise to a material misstatement in the financial statements, including, but not limited to, the Charities Act 2011. Our tests included agreeing the financial statement disclosures to underlying supporting documentation and enquiries with management.

Our procedures in relation to fraud included but were not limited to: inquires of management whether they have any knowledge of any actual, suspected or alleged fraud, and discussions amongst the audit team regarding risk of fraud such as opportunities for fraudulent manipulation of financial statements. We determined that the principal risks related to posting manual journal entries to manipulate financial performance and management bias through judgements in accounting estimates. We also addressed the risk of management override of internal controls, including testing journals and evaluating whether there was evidence of bias by the trustees that represented a risk of material misstatement due to fraud.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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. This description forms part of our Report of the Independent Auditors.

**Report of the Independent Auditors to the Trustees of
Leket UK**

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.

Jane Wills

[Jane Wills \(Jun 22, 2022 11:38 GMT+1\)](#)

Haines Watts
Chartered Accountants and Statutory Auditor
New Derwent House
69-73 Theobalds Road
London
WC1X 8TA

Date: Jun 22, 2022.....

Leket UK

Statement of Financial Activities
for the year ended 31 December 2021

		2021 Unrestricted fund £	2020 Total funds £
Income and endowments from	Notes		
Donations and legacies	2	926,875	535,197
Expenditure on			
Raising funds	3	216	414
Charitable activities	4		
Donations		565,000	620,000
Share of governance costs		3,781	2,520
Total		<u>568,997</u>	<u>622,934</u>
NET INCOME/(EXPENDITURE)		<u>357,878</u>	<u>(87,737)</u>
Reconciliation of funds			
Total funds brought forward		49,936	137,673
Total funds carried forward		<u><u>407,814</u></u>	<u><u>49,936</u></u>

The notes form part of these financial statements

Leket UK

Balance Sheet
31 December 2021

	Notes	2021 Unrestricted fund £	2020 Total funds £
Current assets			
Debtors	9	15,707	17,031
Cash at bank		395,107	35,305
		<u>410,814</u>	<u>52,336</u>
Creditors			
Amounts falling due within one year	10	(3,000)	(2,400)
		<u>407,814</u>	<u>49,936</u>
Net current assets			
		<u>407,814</u>	<u>49,936</u>
Total assets less current liabilities		<u>407,814</u>	<u>49,936</u>
NET ASSETS		<u>407,814</u>	<u>49,936</u>
Funds	11		
Unrestricted funds		407,814	49,936
Total funds		<u>407,814</u>	<u>49,936</u>

The financial statements were approved by the Board of Trustees and authorised for issue on ~~Jun 21, 2022~~ and were signed on its behalf by:

Paul Filer
Paul Filer [Jun 21, 2022 09:15 (GMT+1)]
 P Filer - Trustee

The notes form part of these financial statements

Leket UK

Notes to the Cash Flow Statement
for the year ended 31 December 2021

1. Reconciliation of net income/(expenditure) to net cash flow from operating activities			
	2021	2020	
	£	£	
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	357,878	(87,737)	
Adjustments for:			
Decrease/(increase) in debtors	1,324	(11,439)	
Increase in creditors	600	120	
Net cash provided by/(used in) operations	359,802	(99,056)	
2. Analysis of changes in net funds			
	At 1/1/21	Cash flow	At 31/12/21
	£	£	£
Net cash			
Cash at bank	35,305	359,802	395,107
	<u>35,305</u>	<u>359,802</u>	<u>395,107</u>
Total	35,305	359,802	395,107

The notes form part of these financial statements

**Notes to the Financial Statements
for the year ended 31 December 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.

Going concern

Following the emergence and spread of the coronavirus (COVID-19) as well as its financial effects on the business's worldwide the trustees are considering its effects on the activity of the charity. The trustees believe there are sufficient funds available for the charity to continue and that should the level of donations received see a significant decrease, the charity will still continue for the foreseeable future, as there is no obligation to pay their grants to Leket Israel.

Key sources of estimation uncertainty and judgements

Preparation of the financial statements requires management to make significant judgements and estimates in determining the carrying amounts of certain assets and liabilities. Management makes assumptions of the effects of uncertain future events on those assets and liabilities at the balance sheet date. The management's estimates and assumptions are based on historical experience and expectation of future events and are reviewed periodically. This disclosure excludes uncertainty over future events and judgement in respect of measuring financial instruments.

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

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Financial instruments

Financial assets and financial liabilities are recognised in the balance sheet when the charity becomes a party to the contractual provisions of the instrument.

Other debtors and creditors are classified as basic financial instruments and measured at initial recognition at transaction price. Debtors and creditors are subsequently measured at amortised cost using the effective interest rate method. A provision is established when there is objective evidence that the charity will not be able to collect all amounts due.

**Notes to the Financial Statements - continued
for the year ended 31 December 2021**

1. Accounting policies - continued**Financial instruments**

Cash and cash equivalents are classified as basic financial instruments and comprise cash in hand and at bank and bank overdrafts which are an integral part of the charity's cash management.

Financial liabilities and equity instruments issued by the charity are classified in accordance with the substance of the contractual arrangements entered into and the definitions of a financial liability and an equity instrument. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities. Equity instruments issued by the charity are recorded at the proceeds received, net of direct issue costs.

2. Donations and legacies

	2021	2020
	£	£
Donations and gifts	<u>926,875</u>	<u>535,197</u>

3. Raising funds**Raising donations and legacies**

	2021	2020
	£	£
Other fundraising costs	216	216
Support costs	-	198
	<u>216</u>	<u>414</u>

4. Charitable activities costs

	Direct Costs £	Grant funding of activities (see note 5) £	Support costs (see note 6) £	Totals £
Donations	-	565,000	-	565,000
Share of governance costs	3,781	-	-	3,781
	<u>3,781</u>	<u>565,000</u>	<u>-</u>	<u>568,781</u>

5. Grants payable

	2021	2020
	£	£
Donations	<u>565,000</u>	<u>620,000</u>

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

	2021	2020
	£	£
Donations	<u>565,000</u>	<u>620,000</u>

**Notes to the Financial Statements - continued
for the year ended 31 December 2021**

6. Support costs

Totals
£
-

7. Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

8. Comparatives for the statement of financial activities

**Unrestricted
fund**
£

Income and endowments from
Donations and legacies

535,197

Expenditure on
Raising funds

414

Charitable activities

Donations
Share of governance costs

620,000
2,520

Total

622,934

NET INCOME/(EXPENDITURE)

(87,737)

Reconciliation of funds

Total funds brought forward

137,673

Total funds carried forward

49,936

9. Debtors: amounts falling due within one year

	2021	2020
	£	£
Other debtors	15,707	17,031

Leket UK

Notes to the Financial Statements - continued
for the year ended 31 December 2021

10. Creditors: amounts falling due within one year

	2021	2020
	£	£
Other creditors	3,000	2,400

11. Movement in funds

	At 1/1/21	Net movement in funds	At 31/12/21
	£	£	£
Unrestricted funds			
General fund	49,936	357,878	407,814
TOTAL FUNDS	<u>49,936</u>	<u>357,878</u>	<u>407,814</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	926,875	(568,997)	357,878
TOTAL FUNDS	<u>926,875</u>	<u>(568,997)</u>	<u>357,878</u>

Comparatives for movement in funds

	At 1/1/20	Net movement in funds	At 31/12/20
	£	£	£
Unrestricted funds			
General fund	137,673	(87,737)	49,936
TOTAL FUNDS	<u>137,673</u>	<u>(87,737)</u>	<u>49,936</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	535,197	(622,934)	(87,737)
TOTAL FUNDS	<u>535,197</u>	<u>(622,934)</u>	<u>(87,737)</u>

Leket UK

Notes to the Financial Statements - continued
for the year ended 31 December 2021

11. Movement in funds - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/1/20 £	Net movement in funds £	At 31/12/21 £
Unrestricted funds			
General fund	137,673	270,141	407,814
	<u>137,673</u>	<u>270,141</u>	<u>407,814</u>
TOTAL FUNDS	<u>137,673</u>	<u>270,141</u>	<u>407,814</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,462,072	(1,191,931)	270,141
	<u>1,462,072</u>	<u>(1,191,931)</u>	<u>270,141</u>
TOTAL FUNDS	<u>1,462,072</u>	<u>(1,191,931)</u>	<u>270,141</u>

12. Related party disclosures

During the year the charity entered into the following transactions with related parties:

One of the charity's trustees, Mr J Gitler is also a trustee in Leket Israel, a charity incorporated in Israel.

During the year, Leket UK paid grants of £565,000 (2020: £620,000) to Leket Israel.

During the year, Leket UK received donations of £1,170 (2020: £1,785) from Trustees.

Leket UK

Detailed Statement of Financial Activities
for the year ended 31 December 2021

	2021 £	2020 £
Income and endowments		
Donations and legacies		
Donations and gifts	926,875	535,197
Total incoming resources	926,875	535,197
Expenditure		
Raising donations and legacies		
Other fundraising costs	216	216
Charitable activities		
Share of governance costs	3,781	2,718
Grants to institutions	565,000	620,000
	568,781	622,718
Governance costs		
Auditors' remuneration	3,600	2,520
General recharge	(3,781)	(2,718)
Support costs allocated to governance	181	198
	-	-
Total resources expended	568,997	622,934
Net income/(expenditure)	357,878	(87,737)

This page does not form part of the statutory financial statements


Leket UK Limited - Finalisation YE 31.12.2021


Final Audit Report


2022-06-22


Created:	2022-06-21
By:	Emily Crowhurst (ecrowhurst@hwca.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAA0o-6igQsoH5roMtU_5M-xOTAonHAWzn6

"Leket UK Limited - Finalisation YE 31.12.2021" History


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 Document e-signed by Jane Wills (jwills@hwca.com)
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 Agreement completed.
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LEKET UK

England & Wales - Charity number 1126755

Accounts

REGISTERED CHARITY NUMBER: 1126755

**Report of the Trustees and
Financial Statements
for the Year Ended 31 December 2020
for
LEKET UK**

Haines Watts Chartered Accountants
New Derwent House
69-73 Theobalds Road
London
WC1X 8TA

LEKET UK

**Contents of the Financial Statements
for the year ended 31 December 2020**

	Page
Report of the Trustees	1 to 2
Report of the Independent Auditors	3 to 5
Statement of Financial Activities	6
Balance Sheet	7
Cash Flow Statement	8
Notes to the Cash Flow Statement	9
Notes to the Financial Statements	10 to 14

LEKET UK

Report of the Trustees for the year ended 31 December 2020

The trustees present their report with the financial statements of the charity for the year ended 31 December 2020. 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).

Objectives and activities

Objectives and aims

The charity's objectives are to raise money for Leket Israel, a charity registered in Israel which aims to relieve poverty and hunger by providing food and other basic supplies as well as nutritional guidance to organisations and persons in need, and to keep the costs of such fundraising to a minimum. Details of the work of Leket Israel can be found at www.leket.org. The policies adopted in furtherance of these objects are in accordance with the Trust deed.

Achievement and performance

Charitable activities

The trustees are satisfied with the performance of the charity, the results of which are given below.

Reserves

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to major risks.

Structure, governance and management

Governing document

The charity was established by a charitable trust deed on 17 November 2008.

Reference and administrative details

Registered Charity number

1126755

Principal address

CP House
Otterspool Way
Watford
Hertfordshire
WD25 8HP

Trustees

P Filer
J Gitler
G Bichunsky
C A Nathan

Auditors

Haines Watts Chartered Accountants
New Derwent House
69-73 Theobalds Road
London
WC1X 8TA

The UK trustees are chosen individuals identified by the Israeli charity, Leket Israel, who are supportive of their aims.

The charity has no other organisational structure in the UK.

Leket UK raise funds for Leket Israel where Mr J Gitler is also a trustee.

LEKET UK

**Report of the Trustees
for the year ended 31 December 2020**

Statement of trustees' responsibilities

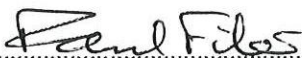
The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 15 October 2021 and signed on its behalf by:


.....
P Filer - Trustee

**Report of the Independent Auditors to the Trustees of
Leket UK**

Opinion

We have audited the financial statements of Leket UK (the 'charity') for the year ended 31 December 2020 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 31 December 2020 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.

However, not all future events or conditions can be predicted. The COVID-19 viral pandemic is one of the most significant economic events for the UK with unprecedented levels of uncertainty of outcomes. It is therefore difficult to evaluate all of the potential implications on the charity activity and wider economy. The Trustees view on the impact of COVID-19 is disclosed in the accounting policies note.

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 Leket UK

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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We gained an understanding of the legal and regulatory framework applicable to the charity and the industry in which it operates, and considered the risk of acts by the charity that were contrary to applicable laws and regulations, including fraud. We discussed with the Trustees the policies and procedures in place regarding compliance with laws and regulations. We discussed amongst the audit team the identified laws and regulations, and remained alert to any indications of non-compliance.

During the audit we focussed on laws and regulations which could reasonably be expected to give rise to a material misstatement in the financial statements, including, but not limited to, the Charities Act 2011. Our tests included agreeing the financial statement disclosures to underlying supporting documentation and enquiries with management.

Our procedures in relation to fraud included but were not limited to: inquires of management whether they have any knowledge of any actual, suspected or alleged fraud, and discussions amongst the audit team regarding risk of fraud such as opportunities for fraudulent manipulation of financial statements. We determined that the principal risks related to posting manual journal entries to manipulate financial performance and management bias through judgements in accounting estimates. We also addressed the risk of management override of internal controls, including testing journals and evaluating whether there was evidence of bias by the trustees that represented a risk of material misstatement due to fraud.

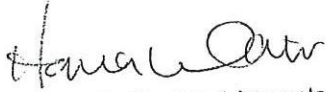
Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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. This description forms part of our Report of the Independent Auditors.

Report of the Independent Auditors to the Trustees of
Leket UK

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.



Haines Watts Chartered Accountants
New Derwent House
69-73 Theobalds Road
London
WC1X 8TA

Date: 18/10/21.....

LEKET UK

Statement of Financial Activities
for the year ended 31 December 2020

		2020 Unrestricted fund £	2019 Total funds £
Income and endowments from	Notes		
Donations and legacies	2	535,197	276,869
Investment income	3	-	1
Total		535,197	276,870
Expenditure on			
Raising funds	4	414	337
Charitable activities	5		
Donations		620,000	194,006
Share of governance costs		2,520	2,525
Total		622,934	196,868
NET INCOME/(EXPENDITURE)		(87,737)	80,002
Reconciliation of funds			
Total funds brought forward		137,673	57,671
Total funds carried forward		49,936	137,673

The notes form part of these financial statements

LEKET UK

Balance Sheet
31 December 2020

	Notes	2020 Unrestricted fund £	2019 Total funds £
Current assets			
Debtors	10	17,031	5,592
Cash at bank		35,305	134,361
		<u>52,336</u>	<u>139,953</u>
Creditors			
Amounts falling due within one year	11	(2,400)	(2,280)
		<u>49,936</u>	<u>137,673</u>
Net current assets			
		<u>49,936</u>	<u>137,673</u>
Total assets less current liabilities			
		<u>49,936</u>	<u>137,673</u>
NET ASSETS			
		<u>49,936</u>	<u>137,673</u>
Funds			
Unrestricted funds	12	49,936	137,673
		<u>49,936</u>	<u>137,673</u>
Total funds		<u>49,936</u>	<u>137,673</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 15 October 2021 and were signed on its behalf by:


P Filer - Trustee

LEKET UK

Cash Flow Statement
for the year ended 31 December 2020

Notes	2020 £	2019 £
Cash flows from operating activities		
Cash generated from operations 1	(99,056)	76,748
Net cash (used in)/provided by operating activities	<u>(99,056)</u>	<u>76,748</u>
Cash flows from investing activities		
Interest received	-	1
Net cash provided by investing activities	<u>-</u>	<u>1</u>
Change in cash and cash equivalents in the reporting period	<u>(99,056)</u>	<u>76,749</u>
Cash and cash equivalents at the beginning of the reporting period	<u>134,361</u>	<u>57,612</u>
Cash and cash equivalents at the end of the reporting period	<u><u>35,305</u></u>	<u><u>134,361</u></u>

The notes form part of these financial statements

LEKET UK

Notes to the Cash Flow Statement
for the year ended 31 December 2020

1. Reconciliation of net (expenditure)/income to net cash flow from operating activities			
	2020		2019
	£		£
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(87,737)		80,002
Adjustments for:			
Interest received	-		(1)
(Increase)/decrease in debtors	(11,439)		2,560
Increase/(decrease) in creditors	120		(5,813)
Net cash (used in)/provided by operations	<u>(99,056)</u>		<u>76,748</u>
2. Analysis of changes in net funds			
	At 1/1/20	Cash flow	At 31/12/20
	£	£	£
Net cash			
Cash at bank	134,361	(99,056)	35,305
	<u>134,361</u>	<u>(99,056)</u>	<u>35,305</u>
Total	<u>134,361</u>	<u>(99,056)</u>	<u>35,305</u>

Notes to the Financial Statements
for the year ended 31 December 2020

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.

Going concern

Following the emergence and spread of the coronavirus (COVID-19) as well as its financial effects on the business's worldwide the trustees are considering its effects on the activity of the charity and believe there are sufficient funds available for the charity to continue and the affects on fundraising and donations will not stop operations.

Key sources of estimation uncertainty and judgements

Preparation of the financial statements requires management to make significant judgements and estimates in determining the carrying amounts of certain assets and liabilities. Management makes assumptions of the effects of uncertain future events on those assets and liabilities at the balance sheet date. The management's estimates and assumptions are based on historical experience and expectation of future events and are reviewed periodically. This disclosure excludes uncertainty over future events and judgement in respect of measuring financial instruments.

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

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Financial instruments

Financial assets and financial liabilities are recognised in the balance sheet when the charity becomes a party to the contractual provisions of the instrument.

Other debtors and creditors are classified as basic financial instruments and measured at initial recognition at transaction price. Debtors and creditors are subsequently measured at amortised cost using the effective interest rate method. A provision is established when there is objective evidence that the charity will not be able to collect all amounts due.

Cash and cash equivalents are classified as basic financial instruments and comprise cash in hand and at bank and bank overdrafts which are an integral part of the charity's cash management.

LEKET UK

Notes to the Financial Statements - continued
for the year ended 31 December 2020

1. Accounting policies - continued

Financial instruments

Financial liabilities and equity instruments issued by the charity are classified in accordance with the substance of the contractual arrangements entered into and the definitions of a financial liability and an equity instrument. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities. Equity instruments issued by the charity are recorded at the proceeds received, net of direct issue costs.

2. Donations and legacies

	2020	2019
	£	£
Donations and gifts	535,197	276,869

3. Investment income

	2020	2019
	£	£
Interest receivable - trading	-	1

4. Raising funds

Raising donations and legacies

	2020	2019
	£	£
Other fundraising costs	216	216
Support costs	198	121
	414	337

5. Charitable activities costs

	Direct Costs	Grant funding of activities (see note 6)	Support costs (see note 7)	Totals
	£	£	£	£
Donations	-	620,000	-	620,000
Share of governance costs	2,718	-	(198)	2,520
	2,718	620,000	(198)	622,520

6. Grants payable

	2020	2019
	£	£
Donations	620,000	194,006

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

	2020	2019
	£	£
Donations	620,000	194,006

LEKET UK

Notes to the Financial Statements - continued
for the year ended 31 December 2020

7. Support costs

	Totals £
Raising donations and legacies	198
Share of governance costs	(198)
	<u> </u>
	-
	<u> </u>

8. Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2020 nor for the year ended 31 December 2019.

9. Comparatives for the statement of financial activities

	Unrestricted fund £
Income and endowments from	
Donations and legacies	276,869
Investment income	1
Total	<u>276,870</u>
Expenditure on	
Raising funds	337
Charitable activities	
Donations	194,006
Share of governance costs	2,525
Total	<u>196,868</u>
NET INCOME	<u>80,002</u>
Reconciliation of funds	
Total funds brought forward	57,671
Total funds carried forward	<u><u>137,673</u></u>

LEKET UK

Notes to the Financial Statements - continued
for the year ended 31 December 2020

10. Debtors: amounts falling due within one year		2020	2019
		£	£
Other debtors		17,031	5,592
		<u> </u>	<u> </u>
11. Creditors: amounts falling due within one year		2020	2019
		£	£
Other creditors		2,400	2,280
		<u> </u>	<u> </u>
12. Movement in funds			
	At 1/1/20	Net movement in funds	At 31/12/20
	£	£	£
Unrestricted funds			
General fund	137,673	(87,737)	49,936
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>137,673</u>	<u>(87,737)</u>	<u>49,936</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	535,197	(622,934)	(87,737)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>535,197</u>	<u>(622,934)</u>	<u>(87,737)</u>

Comparatives for movement in funds

	At 1/1/19	Net movement in funds	At 31/12/19
	£	£	£
Unrestricted funds			
General fund	57,671	80,002	137,673
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>57,671</u>	<u>80,002</u>	<u>137,673</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	276,870	(196,868)	80,002
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>276,870</u>	<u>(196,868)</u>	<u>80,002</u>

LEKET UK

Notes to the Financial Statements - continued
for the year ended 31 December 2020

12. Movement in funds - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/1/19 £	Net movement in funds £	At 31/12/20 £
Unrestricted funds			
General fund	57,671	(7,735)	49,936
TOTAL FUNDS	<u>57,671</u>	<u>(7,735)</u>	<u>49,936</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	812,067	(819,802)	(7,735)
TOTAL FUNDS	<u>812,067</u>	<u>(819,802)</u>	<u>(7,735)</u>

13. Related party disclosures

During the year the charity entered into the following transactions with related parties:

One of the charity's trustees, Mr J Gitler is also a trustee in Leket Israel, a charity incorporated in Israel.

During the year, Leket UK paid grants of £620,000 (2019: £194,006) to Leket Israel.