

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

LEKET UK

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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)
Total net assets		<u>93,908</u>	<u>158,193</u>
Charity funds			
Restricted funds		-	40,297
Unrestricted funds		93,908	117,896
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/>

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.

**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

**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
	Grants to charity 2023 £	Total funds 2023 £
Leket Israel	775,000	775,000

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
	Governance costs 2023 £	Grant funding of activities 2023 £	Total funds 2023 £
Charitable activities	5,600	775,000	780,600

**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

**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**

	Unrestricted 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