

REGISTERED CHARITY NUMBER: 1138932

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH NOVEMBER 2021
FOR
ISRAEL SPECIAL KIDS FUND - UK**

Joseph Kahan Associates LLP
Chartered Accountants
923 Finchley Road
London
NW11 7PE

ISRAEL SPECIAL KIDS FUND - UK
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FOR THE YEAR ENDED 30TH NOVEMBER 2021

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ISRAEL SPECIAL KIDS FUND - UK
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30TH NOVEMBER 2021

The trustees present their report with the financial statements of the charity for the year ended 30th November 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 provision of care and support for sick and disabled children living in Israel, in particular, but not exclusively by arranging visits, activities and entertainment for such children.

The relief of stress and distress for sick and disabled children living in Israel and their families, in particular, but not exclusively by arranging volunteer programmes, parties, outings and holidays for such children and their families.

The advancement of such other objects as are for the public benefit and are charitable according to the laws of England and Wales.

ACHIEVEMENT AND PERFORMANCE

The Trustees consider that the performance of the Charity this year has been most satisfactory. The Trustees are confident that the present level of activity will continue in the foreseeable future.

FINANCIAL REVIEW

During the year the Charity has raised £35,322 (2020: £6,048) from donations and gifts. Together with reserves brought forward, it donated £9,500 (2020: £6,000) to Israel Special Kids Fund.

FUTURE PLANS

The Trustees intend to continue to promote the work that the Charity undertakes in order to increase both donations received and grants made.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Trustees and organisational structure

The Trust is an unincorporated trust constituted under a trust deed dated 18th October 2010. Appointment of Trustees is governed by the Trust Deed of the Charity. The Board of Trustees is authorised to appoint new Trustees to fill vacancies arising through resignation or death of an existing Trustee. The Trust Deed authorises the Trustees to make and hold investments using the general funds of the Charity, but no such investments are presently held.

Induction and training of new trustees

Any new trustees would upon appointment be fully trained by existing trustees to ensure they achieve and maintain the high standards that are expected of them.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1138932

Principal address

13 Beaufort Gardens
Hendon
London
NW4 3QN

ISRAEL SPECIAL KIDS FUND - UK
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30TH NOVEMBER 2021

Trustees

A M Jacobs
Dr B E Schreiber
J I Sternlight

Independent Examiner

Joseph Kahan Associates LLP
Chartered Accountants
923 Finchley Road
London
NW11 7PE

Approved by order of the board of trustees on 29th June 2022 and signed on its behalf by:

A handwritten signature in black ink, appearing to be 'A M Jacobs', written over a horizontal line.

A M Jacobs - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ISRAEL SPECIAL KIDS FUND - UK**

Independent examiner's report to the trustees of Israel Special Kids Fund - UK

I report to the charity trustees on my examination of the accounts of Israel Special Kids Fund - UK (the Trust) for the year ended 30th November 2021.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Joey Joseph
Joseph Kahan Associates LLP
Chartered Accountants
923 Finchley Road
London
NW11 7PE

29th June 2022

ISRAEL SPECIAL KIDS FUND - UK
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30TH NOVEMBER 2021

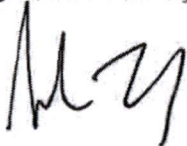
	Notes	2021 Unrestricted fund £	2020 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		35,322	6,048
EXPENDITURE ON			
Raising funds		934	727
Charitable activities			
Israel Special Kids Fund		9,500	6,000
Support Costs		360	360
Total		<u>10,794</u>	<u>7,087</u>
NET INCOME/(EXPENDITURE)		<u>24,528</u>	<u>(1,039)</u>
RECONCILIATION OF FUNDS			
Total funds brought forward		489	1,528
TOTAL FUNDS CARRIED FORWARD		<u><u>25,017</u></u>	<u><u>489</u></u>

The notes form part of these financial statements

ISRAEL SPECIAL KIDS FUND - UK
STATEMENT OF FINANCIAL POSITION
30TH NOVEMBER 2021

	Notes	2021 Unrestricted fund £	2020 Total funds £
CURRENT ASSETS			
Cash at bank		25,377	849
CREDITORS			
Amounts falling due within one year	3	(360)	(360)
NET CURRENT ASSETS		<u>25,017</u>	<u>489</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		25,017	489
NET ASSETS		<u>25,017</u>	<u>489</u>
FUNDS	4		
Unrestricted funds		25,017	489
TOTAL FUNDS		<u>25,017</u>	<u>489</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 29th June 2022 and were signed on its behalf by:



A M Jacobs - Trustee

The notes form part of these financial statements

ISRAEL SPECIAL KIDS FUND - UK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH NOVEMBER 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Income

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

Expenditure

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.

2. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

ISRAEL SPECIAL KIDS FUND - UK
NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH NOVEMBER 2021

3. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Other creditors	360	360
	<u>360</u>	<u>360</u>

4. MOVEMENT IN FUNDS

	At 1/12/20 £	Net movement in funds £	At 30/11/21 £
Unrestricted funds			
General fund	489	24,528	25,017
	<u>489</u>	<u>24,528</u>	<u>25,017</u>
TOTAL FUNDS	<u>489</u>	<u>24,528</u>	<u>25,017</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	35,322	(10,794)	24,528
	<u>35,322</u>	<u>(10,794)</u>	<u>24,528</u>
TOTAL FUNDS	<u>35,322</u>	<u>(10,794)</u>	<u>24,528</u>

Comparatives for movement in funds

	At 1/12/19 £	Net movement in funds £	At 30/11/20 £
Unrestricted funds			
General fund	1,528	(1,039)	489
	<u>1,528</u>	<u>(1,039)</u>	<u>489</u>
TOTAL FUNDS	<u>1,528</u>	<u>(1,039)</u>	<u>489</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	6,048	(7,087)	(1,039)
	<u>6,048</u>	<u>(7,087)</u>	<u>(1,039)</u>
TOTAL FUNDS	<u>6,048</u>	<u>(7,087)</u>	<u>(1,039)</u>

ISRAEL SPECIAL KIDS FUND - UK
NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH NOVEMBER 2021

4. MOVEMENT IN FUNDS - continued

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

	At 1/12/19 £	Net movement in funds £	At 30/11/21 £
Unrestricted funds			
General fund	1,528	23,489	25,017
TOTAL FUNDS	<u>1,528</u>	<u>23,489</u>	<u>25,017</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	41,370	(17,881)	23,489
TOTAL FUNDS	<u>41,370</u>	<u>(17,881)</u>	<u>23,489</u>

5. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30th November 2021.

ISRAEL SPECIAL KIDS FUND - UK
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30TH NOVEMBER 2021

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	35,322	6,048
Total incoming resources	35,322	6,048
EXPENDITURE		
Raising donations and legacies		
Advertising and event costs	850	673
Bank charges	84	54
	934	727
Charitable activities		
Grants to institutions	9,500	6,000
Support costs		
Governance costs		
Accountancy and legal fees	360	360
Total resources expended	10,794	7,087
Net income/(expenditure)	24,528	(1,039)

This page does not form part of the statutory financial statements