

KOL BONAICH

England & Wales · Charity number 1147599

Details

Status Registered

Legal form Trust

Registered 2012-06-07

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

Contact

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London
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Activities

Objects: (I)TO ADVANCE IN LIFE AND HELP YOUNG PEOPLE IN NEED OR AT RISK SO AS TO DEVELOP THEIR SKILLS, CAPACITIES AND CAPABILITIES AND IMPROVE THEIR CONDITIONS OF LIFE IN ORDER TO ENABLE THEM TO GAIN EMPLOYMENT AND TO PARTICIPATE IN SOCIETY AS INDEPENDENT AND RESPONSIBLE INDIVIDUALS(II)TO PROVIDE OR ASSIST IN THE PROVISION OF EDUCATIONAL, RECREATIONAL AND LEISURE TIME FACILITIES AND ACTIVITIES FOR PERSONS WHO HAVE SUCH NEED BY REASON OF THEIR YOUTH, AGE, DISABILITY POVERTY OR SOCIAL AND ECONOMIC CIRCUMSTANCES WITH A VIEW OF IMPROVING THE CONDITIONS OF LIFE OF SUCH PERSONS.(III)TO PROVIDE HELP, SUPPORT AND COUNSELLING FOR YOUNG PEOPLE WHO ARE AT RISK OF ADDICTION OR DEPENDENCY ON DRUG AND/OR ALCOHOL ABUSE AND TO HELP RELIEVE DISTRESS OF THEIR FAMILIES, FRIENDS, CARERS AND THE WIDER COMMUNITY.(IV)THE ADVANCEMENT OF SUCH OTHER OBJECTS AS ARE FOR THE BENEFIT OF THE PUBLIC AND ARE CHARITABLE ACCORDING TO THE LAWS OF ENGLAND & WALES

Activities: Kol Bonaich supports young people affected by Adverse Childhood Experiences (ACEs), trauma, homelessness, suicidal & mental health challenges, including at-risk NEET teens. We provide trauma-informed care, life skills training, employment & volunteering opportunities, social, sport & recreational activities, free nutritious meals, and Shabbat programs to foster resilience and societal integration.

Classification

- **How:** Provides Services, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Accommodation/housing, Amateur Sport, Economic/community Development/employment, Recreation, Other Charitable Purposes
- **Who:** Children/young People, People Of A Particular Ethnic Or Racial Origin

Geography

- Throughout London

Finances

Period end	Income	Expenditure	Assets	Employees
2025-09-30	£174,104	£173,581	-	-
2024-09-30	£318,016	£320,510	-	-
2023-09-30	£461,619	£460,947	-	-
2022-09-30	£495,689	£355,120	-	-
2021-09-30	£254,360	£205,580	-	-
2020-09-30	£187,922	£188,798	-	-

Trustees

Name	Role	Appointed
Benzion Blau		2025-04-07
ISRAEL GRUNZWEIG		2025-04-07
LEVI SCHAPIRO		2012-03-26

KOL BONAICH

England & Wales - Charity number 1147599

Accounts



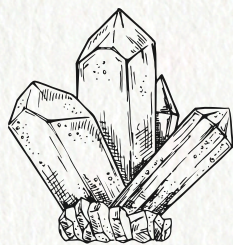
KOL BONAICH **2024** ANNUAL REPORT & ACCOUNTS

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ABOUT KOL BONAICH



We Believe in One's Potential

Kol Bonaich has a strong belief in one's own capabilities, skills, and judgement. We look at everyone as an "uncut diamond" with hidden brilliance.



We focus in Creating a Brighter Future

Kol Bonaich empowers children to have faith in themselves and turn their dreams into reality, even during challenging times.



We Make Sure to Include Everyone

Kol Bonaich will make sure that no one is left behind.



We Focus on Empowerment

Kol Bonaich focuses on empowering children and teenagers who are in distress, facing risks, and affected by Adverse Childhood Experiences (ACEs).



We Provide Comprehensive Support

Kol Bonaich's mission extends beyond addressing immediate needs, striving to guarantee that no one confronts their challenges alone.



We Are a Steadfast Companion

Kol Bonaich provides professional support to vulnerable and NEET young people affected by Adverse Childhood Experiences (ACEs).



KOL BONAICH'S GOAL



Our Mission

We aim to empower those facing difficulties by offering comprehensive support and nurturing their inner strength to create a brighter future. We seek to be a catalyst for change rather than just a safety net, guiding individuals toward a hopeful and fulfilling life.



Kol Bonaich extends heartfelt gratitude to its supporters for their generosity, which has uplifted disadvantaged youth in London. Your contributions have delivered vital services and sparked hope, empowering these young individuals to dream big and work toward a brighter future.



MESSAGE FROM OUR TRUSTEES

At Kol Bonaich, we are committed to being a lifeline for at-risk NEET (Not in Education, Employment, or Training) youth, offering them a safe, temporary haven where they can find refuge, support, and hope. More than just a place to rest, our informal and welcoming space provides a nurturing community where young people who feel marginalized or excluded can reconnect and feel they belong.

Our relaxed, youth-friendly atmosphere is designed to be both accessible and comforting—meeting basic needs while fostering a sense of warmth and security. True to the spirit of a crash pad, Kol Bonaich offers a crucial pause point where young individuals can regroup, reflect, and receive the encouragement they need to take their next steps forward.

Through our strong mentorship program, we help guide these youth back into education, training, or employment—equipping them with the skills, confidence, and direction needed to build brighter, more stable futures. Our mission is rooted in promoting belonging and resilience, ensuring every young person has the support they need to navigate life's challenges.

With the continued generosity of our donors, the dedication of our volunteers, and the strength of our community partners, we are building a compassionate, empowering environment where youth are not only supported—but truly able to thrive.

Thank you for standing with us. Together, we are making a meaningful difference in the lives of these young people—offering them hope and a pathway to a better future.

THE AT-RISK YOUTH

Kol Bonaich supports young people facing serious challenges: poverty, trauma, exclusion from school, or unstable home lives. Many are affected by Adverse Childhood Experiences (ACEs), leaving them vulnerable and in need of targeted care, guidance, and opportunity.

A

Adverse Childhood Experiences

A teenager displaying antisocial behavior, like substance abuse or addiction, faces various challenges such as health issues, legal troubles, and reduced social functioning.

T

Trauma

Teens who have undergone trauma, whether physical, emotional, or psychological, may face a heightened risk of various adverse consequences.

R

Rejection

Young people who are NEET often face social exclusion and limited access to education or support, which can lead to isolation and increased mental health challenges.

I

Impoverished and Isolated

Impoverished and socially isolated youth especially those with learning disabilities or conduct disorders are at greater risk of engaging in criminal activity.

S

Suicidal Ideation

Socially vulnerable teens facing mental health disorders or intense stress may experience suicidal thoughts or behaviors, requiring urgent support and intervention.

K

Kicked Out

Young people who have been forced to leave their homes or schools, often resulting in homelessness or engagement in high-risk anti-social behaviors.

OUR PROGRAMS

Empowering Vulnerable Youth

Kol Bonaich provides a safe haven and vital support for vulnerable youth in London, especially those affected by Adverse Childhood Experiences (ACEs) and who are NEET. We offer free weekday and Shabbos meals, companionship, crisis support, skills training, sports, and therapeutic activities to build resilience, enhance well-being, and support long-term growth.



Meals and Food Support

Nutritious meals that offer comfort and stability.



IT Skills Development

Digital skills for confidence and employability.



Sports Programs

Physical activity that promotes health and routine.



Therapeutic Support

Therapies that support healing and well-being.



Holistic Support

Personalised care for lasting impact.

OUR PROGRAMS

Kol Bonaich Shabbos Campaign



Over 25 Years

*Hosting Shabbos to
Disadvantaged Youth*



Thousands Served

*Providing a Dignified
Shabbos Across the UK*

For over 25 years, Reb Osher Schapiro has opened his heart and home to create a warm, joyful, and dignified Shabbos experience for children and teens who would otherwise face Shabbos alone—those without a stable home, a supportive family, or a safe place to spend this sacred time.

Week after week, for nearly three decades, Reb Osher and the dedicated team at Kol Bonaich have devoted themselves to hosting hundreds—perhaps thousands—of vulnerable children and at-risk youth from Stamford Hill, Golders Green, and across the UK.

At Kol Bonaich, every child is embraced with care, respect, and a sense of belonging. For these children, Shabbos is more than a tradition—it is a sanctuary of love, connection, and spiritual nourishment. Many of them cherish Shabbos so deeply, they dread the moment it ends. It gives them strength to face the week ahead and often serves as their only respite from the challenges of their daily lives.

OUR PROGRAMS

Kol Bonaich Shabbos Campaign

This underscores the vital importance of ensuring that every child—no matter their background—can experience a warm, meaningful, and uplifting Shabbos.

However, the cost of sustaining this vital work is significant. The **average weekly cost of Shabbos at Kol Boniach is £2,500, amounting to £130,000 annually**—not including weekday activities or professional support services that many of these children also rely on.

We turn to you—our friends and supporters—to help ensure that this life-changing work can continue. Please consider giving generously to support Reb Osher Schapiro and the incredible team at Kol Boniach in their holy mission.

Together, we can ensure that no child is left without a loving Shabbos.



Donate today.

Help us bring the light of Shabbos into every child's life.

IMPACT IN NUMBERS

A Snapshot of the Lives Changed

These figures reflect the reach and impact of Kol Bonaich's work: young people supported, meals served, and progress made through your continued support



Weekly
Users



Weekly Hours
of Family
Support
Service



Weekly Hours
of Programs
and Therapies



Volunteers



Weekly
Meals



100%

Of users admit to
being much
happier and more
fulfilled in life



97%

Felt more
confident in
themselves and
their individual
abilities



0%

Of users felt
unsafe or uncared
for with us

IMPACT IN STORIES

Real Voices, Real Change

These stories share the experiences of young people whose lives have been transformed through the support, care, and guidance of Kol Bonaich.

"When Joe showed signs of alcohol abuse and addiction, it came as no surprise. His life was in shambles, and we as parents along with him felt so helpless and vulnerable.

Then Kol Bonaich stepped in. And so our journey to relief and healing began. Now 2 years later Joe is in the medium of completing an IT course and study. With the help of his dedicated and professional therapists and counsellors he has taken great strides and is completely clear of his alcohol history. Thank you to each one of you at Kol Bonaich and to the organisation on a whole for opening a new path to the journey we took we call home!"

Joe's grateful parents

"Kol Bonaich stepped into my life, just when I thought there is no more life. A total life saver, I owe them my life!"

Alex, age 20

"Working as a therapist for Kol Bonaich is such a rewarding and pleasing experience. The positive atmosphere and care along with the warmth and heart they invest in each individual is no doubt the reason for their excellent success!"

CBT Therapist

OUR PLANS FOR THE FUTURE



Music Therapy

Music therapy can be highly beneficial to youth at risk by offering a safe and creative way to explore emotions, build self-awareness, and develop coping skills. Through listening, playing instruments, singing, or songwriting, young people can express feelings they may struggle to put into words. Music therapy also helps reduce anxiety, improve mood, and enhance communication and social skills. It provides a non-judgmental space where youth can build trust with a therapist and connect with others. For those facing trauma or instability, music becomes a healing tool that supports emotional regulation, resilience, and a greater sense of self-worth.



Swimming Activity

Swimming can be especially beneficial to youth at risk by promoting physical health, mental well-being, and personal discipline in a safe, structured environment. It helps reduce stress and anxiety through the calming effects of water, while also building confidence as youth learn and master new skills. Swimming encourages goal-setting, focus, and perseverance, which can positively influence other areas of life. It also fosters a sense of accomplishment and self-reliance, especially for those who may feel a lack of control in their daily lives. As a group activity, swimming can create a supportive community and reduce feelings of isolation, helping at-risk youth stay engaged in positive, life-affirming experiences.



Dance Classes

Dance classes can be highly beneficial to youth at risk by providing a positive outlet for self-expression, emotional release, and stress relief. They help build confidence, discipline, and a sense of accomplishment, while also encouraging teamwork and social connection. Through creative movement and structured routines, young people develop physical health and mental resilience. Additionally, being part of a dance community offers a safe, supportive environment that can deter involvement in negative behaviors and promote a stronger sense of identity and purpose.

OUR PLANS FOR THE FUTURE



Gardening

Gardening can be a powerful tool for supporting youth at risk by offering a calming, hands-on activity that promotes responsibility, patience, and care. It helps reduce stress and anxiety while fostering a connection to nature and a sense of accomplishment through nurturing living things. Gardening also teaches valuable life skills such as planning, problem-solving, and teamwork, especially when done in community or school settings. For at-risk youth, it creates a safe, structured environment where they can build confidence, gain a sense of purpose, and engage in positive, healing experiences that support emotional and mental well-being.



Sports Activity

Sports offer significant benefits to youth at risk by providing structure, discipline, and a healthy outlet for energy and emotions. Participation in sports builds teamwork, leadership skills, and perseverance, while also promoting physical health and mental well-being. Being part of a team can create a strong sense of belonging and support, helping youth form positive relationships with peers and mentors. Sports also teach goal-setting and time management, which can translate into academic and personal success. For at-risk youth, sports can be a powerful way to stay engaged, build confidence, and avoid negative influences.





UNAUDITED FINANCIAL STATEMENTS **YEAR ENDED 30 SEPTEMBER 2024**

Charity Registration No. 1147599

**KOL BONAICH
ANNUAL REPORT AND
UNAUDITED FINANCIAL STATEMENTS
YEAR ENDED 30 SEPTEMBER 2024**

**KOL BONAICH
TRUSTEES REPORT
YEAR ENDED 30 SEPTEMBER 2024**

The trustees present their annual report and financial statements of the charity for the year ended 30 September 2024.

Reference and Administrative Details

Trustees	Mr B Blau (Appointed 7 th April 2025) Mr L Y Schapiro Mrs M Shechter (Resigned 7 th April 2025) Mrs P Gluck (Resigned 7 th April 2025) Mr I Grunzweig (Appointed 7 th April 2025)
Charity Registration No	1147599
Registered Office	19 Moundfield Road London N16 6DT
Independent Examiner	Jacob Jakobovits FMAAT Kyver & Dale Consultants Ltd Suite 101, Pride House Shanklin Road London N15 4FB

Structure and Objectives

The charity is a Charitable Trust and controlled by its governing document. The trust was registered as a charity with the Charity Commission on 14 March 2012.

The above trustees served throughout the period. The Board has the power to appoint additional trustees, as it considers fit. None of the trustees have any beneficial interest in the charity and did not receive any remuneration. The trustees are involved with in the running of the charity.

The objects of the charity are: -

1. To advance in life and help young people in need or at risk so as to develop their skills, capacities and capabilities and improve their conditions of life in order to enable them to gain employment and to participate in society as independent and responsible individuals;
2. To provide or assist in the provision of educational, recreational and leisure time facilities and activities for persons who have such need by reason of their youth, age, disability poverty or social and economic circumstances with a view of improving the conditions of life of such persons;
3. To provide help, support and counselling for young people who are at risk of addiction or dependency on drug and/or alcohol abuse and to help relieve distress of their families, friends, carers and the wider community;
4. The advancement of such other objects as are for the benefit of the public and are charitable according to the laws of England & Wales.

Developments and Activities

The charity was set-up in the interest of helping kids in pain, teens at risk, preparing them with a route to a promising and fulfilling future by providing them with support, services, training and activities. The trustees are pleased to report that the structured activities during the year have been successful and have provided in a more detailed statement in the cover pages of the annual accounts.

The trustees consider that the performance of the charity this period has been most satisfactory. The trustees have identified the risks to which the charity may be exposed and systems have been established to mitigate these risks.

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**KOL BONAICH
TRUSTEES REPORT
YEAR ENDED 30 SEPTEMBER 2024
(Continued)**

The trustees have had due regard to guidance published by the Charity Commission, including public benefit guidance.

During the year, the charity received donations of £318,016 (2023 - £461,619) and expensed £320,510 (2023 - £460,947) through charitable expenditure and support costs.

Reserves

Reserves of £198,095 (2023 - £200,589) represent the available funds at the year end. The present level of funding is adequate to support the continuation of the charity's activities.

Responsibilities of the Trustees

Charity Law requires the trustees to prepare a report and financial statements for each financial period which give a true and fair view of the state of affairs of the charity at the end of the year. These must be in accordance with applicable law and regulations and in accordance with United Kingdom Generally Accepted Accounting Practice (UK GAAP).

The trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of its surplus or deficit for that period.

In preparing these financial statements, the trustees are required to select suitable accounting policies, and then apply them on a consistent basis, making judgements and estimates that are prudent and reasonable. The trustees must also prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its activities.

The trustees are responsible for keeping adequate accounting records which 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 to enable them to ensure that the financial statements comply with Charity Law. The trustees are also responsible for safeguarding the assets and activities of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved on 29 July 2025 and signed on behalf of the Board of Trustees:



Mr L Y Schapiro
Trustee

**KOL BONAICH
INDEPENDENT EXAMINERS REPORT
TO THE TRUSTEES OF KOL BONAICH
YEAR ENDED 30 SEPTEMBER 2024**

I report to the trustees on my examination of the financial statements of Kol Bonaich for the year ended 30 September 2024 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

Respective Responsibilities of the Trustees and the Examiners

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

Having satisfied myself that the accounts of the Charity are not required to be audited under the Charities Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Basis of Independent Examiners' report

Our examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting record kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and the seeking of explanations from the trustees concerning any such matter. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently no opinion is given as to whether the accounts present a 'true and fair view' and that report is limited to those matters set out in the statement below.

Independent Examiners' Statement

As your examiner must be a member of a body listed in section 145 of the 2011 Act, I confirm that I am qualified to undertake the examination being a fellow member of The Association of Accounting Technicians (AAT) which is one of the listed bodies.

Following my examination, I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. Accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. The accounts do not accord with those records; or
3. The accounts do not comply with the accounting requirements of the 2011 Act 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.


Jacob Jakobovits FMAAT
Independent Examiner
For Kyver & Dale Consultants Ltd
Suite 101, Pride House, Shanklin Road
London N15 4FB

Date: 29 July 2025

KOL BONAICH
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 30 SEPTEMBER 2024

		Unrestricted	2024 Restricted	Total	2023 Total
	Notes	Funds	Funds	Funds	Funds
		£	£	£	£
Income					
Donations and grants	3	192,921	125,095	318,016	461,619
Total Income		<u>192,921</u>	<u>125,095</u>	<u>318,016</u>	<u>461,619</u>
Expenditure					
Expenditure on charitable activities	4,5	186,611	133,899	320,510	460,947
Total Expenditure		<u>186,611</u>	<u>133,899</u>	<u>320,510</u>	<u>460,947</u>
Net Income/ expenditure and net movement in funds		<u>6,310</u>	<u>(8,804)</u>	<u>(2,494)</u>	<u>672</u>
Reconciliation of funds					
Total funds brought forward		186,470	14,119	200,589	199,917
Total funds carried forward		<u>192,780</u>	<u>5,315</u>	<u>198,095</u>	<u>200,589</u>

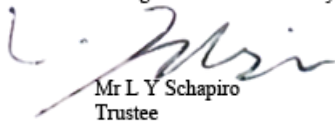
The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes form part of these financial statements

KOL BONAICH
STATEMENT OF FINANCIAL POSITION
YEAR ENDED 30 SEPTEMBER 2024

	Notes	2024 Total Funds £	2023 Total Funds £
Fixed Assets			
Tangible assets	8	6,604	7,770
Current Assets			
Debtors	9	9,485	8,342
Cash at bank and in hand		<u>236,749</u>	<u>215,028</u>
		<u>246,234</u>	<u>223,370</u>
Creditors			
Amounts falling due within one year	10	(35,815)	(1,500)
Net current assets		<u>210,419</u>	<u>221,870</u>
Total assets less current liabilities		217,023	229,640
Creditors			
Amounts falling after more than one year	11	(18,928)	(29,051)
Net Assets		<u>198,095</u>	<u>200,589</u>
Reconciliation of funds			
Unrestricted funds		192,780	186,470
Restricted Funds		5,315	14,119
Total Funds		<u>198,095</u>	<u>200,589</u>

These financial statements were approved by the board of trustees and authorised for issue on 29 July 2025 and are signed on their behalf by:


Mr L Y Schapiro
Trustee

KOL BONAICH
NOTES TO THE ACCOUNTS
YEAR ENDED 30 SEPTEMBER 2024

1. General Information

Kol Bonaich is a charitable trust governed by its trust deed and is a registered charity in England. The registered office is located at 19 Moundfield Road London N16 6DT.

2. Accounting Policies

Basis of Accounting

The accounts have been prepared under the historical cost convention and in accordance with the Charities Act and applicable accounting standards including the SORP (FRS 102) subject to the revaluation of certain fixed assets and the non-provision of depreciation thereon.

The presentation currency is sterling.

Going Concern

The accounts have been prepared on a going concern basis as there are no material uncertainties about the charity's ability to continue.

Incoming Resources

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.

Resources Expended

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. 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.

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.

Tangible Assets

Depreciation is provided at the following annual rates in order to write off each asset over the useful economic life of the asset, as follows;

Fixtures and fittings:	15% on reducing balance
Equipment:	15% on reducing balance

///Cont.

KOL BONAICH
NOTES TO THE ACCOUNTS - continued
YEAR ENDED 30 SEPTEMBER 2024

3)	Income	Unrestricted Funds	Restricted Funds	Total Funds
		£	£	2024 £
	Donations and grants	<u>192,921</u>	<u>125,095</u>	<u>318,016</u>
		Unrestricted Funds	Restricted Funds	Total Funds
		£	£	2023 £
	Donations and grants	<u>333,568</u>	<u>128,051</u>	<u>461,619</u>
4)	Expenditure on charitable activities by activity	Activities undertaken	Support costs	Total Funds
				2024 £
	Educational, employment, mentoring, mental health and well-being programs	102,090		187,036
	Food programs	154,691		186,773
	After school club and premises costs	59,091		72,254
	Support Costs		4,638	14,884
		<u>315,872</u>	<u>4,638</u>	<u>320,510</u>
			2024	2023
			£	£
5)	Analysis of Support Costs			
	Insurance		394	9,738
	Bank Interest		218	841
	Other costs		1,360	1,434
	Depreciation		1,166	1,371
	Governance costs		1,500	1,500
			<u>4,638</u>	<u>14,884</u>
6)	Staff Costs			
	Staff costs have been included under charitable activities as they represent a direct cost in delivering the charity's objectives. The charity employs staff who are directly engaged in providing services, supporting beneficiaries, and carrying out the core activities that further the charity's aims. In line with the Charities SORP (FRS 102), these costs are included within charitable activities as they contribute directly to the provision of services rather than administrative or fundraising functions. The total staff costs and employee benefits for the reporting period are analysed as follows:			
			2024	2023
			£	£
	Wages and salaries		<u>7,071</u>	<u>17,355</u>
	The average number of staff during the year was:		<u>1</u>	<u>3</u>
	No employees received benefits in excess of £60,000			
			2024	2023
			£	£
7)	Governance costs			
	Independent Examiners fees		<u>1,500</u>	<u>1,500</u>

KOL BONAICH
NOTES TO THE ACCOUNTS - continued
YEAR ENDED 30 SEPTEMBER 2024

8) Tangible Assets	Fixtures & Fittings £	Equipment £	Total £
Cost			
At 01 October 2023	7,090	6,400	13,490
At 30 September 2024	<u>7,090</u>	<u>6,400</u>	<u>13,490</u>
Depreciation			
At 01 October 2023	3,944	1,776	5,720
Charge for the year	472	694	1,166
At 30 September 2024	<u>4,416</u>	<u>2,470</u>	<u>6,886</u>
Net Book Value			
At 30 September 2024	2,674	3,930	6,604
At 30 September 2023	<u>3,146</u>	<u>4,624</u>	<u>7,770</u>
9) Debtors	2024 £	2023 £	
Trade debtors	<u>9,485</u>	<u>8,342</u>	
10) Creditors: amounts falling due within one year	2024 £	2023 £	
Trade creditors	34,315	-	
Accruals	1,500	1,500	
	<u>35,815</u>	<u>1,500</u>	
11) Creditors: amounts falling after more than one year	2024 £	2023 £	
Bank loans (falling due between two and five years)	<u>18,928</u>	<u>29,051</u>	
12) Net movement in funds			
It is the policy of the charity to move restricted funds to unrestricted funds once it has been spent unless there are restricting conditions even after the income has been spent.			
	Unrestricted Funds £	Restricted Funds £	Total £
At 30 September 2023	186,470	14,119	200,589
Incoming resources	192,921	125,095	318,016
Expended resources	(186,611)	(133,899)	(320,510)
Total funds available for future activities			
At 30 September 2024	<u>192,780</u>	<u>5,315</u>	<u>198,095</u>
Comparatives for movements in funds;			
	Unrestricted Funds £	Restricted Funds £	Total £
At 30 September 2022	199,917	-	199,917
Incoming resources	333,568	128,051	461,619
Expended resources	(347,015)	(113,932)	(460,947)
Total funds available for future activities			
At 30 September 2023	<u>186,470</u>	<u>14,119</u>	<u>200,589</u>

KOL BONAICH
NOTES TO THE ACCOUNTS - continued
YEAR ENDED 30 SEPTEMBER 2024

13) Related party transactions

There were no related party transactions during the year.

- 9 -

KOL BONAICH

England & Wales - Charity number 1147599

Accounts

CREATING HOPE:
MEND BROKEN DREAMS,
ONE YOUNG HEART AT A TIME

WITNESSING THE STRENGTH AND RESILIENCE OF OUR YOUTH



ANNUAL REPORT 2023

CHARITY REGISTRATION NUMBER: 1147599

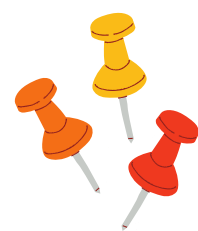
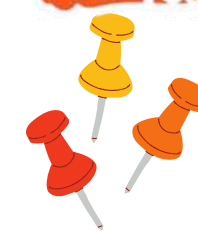


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ABOUT KOL BONAICH

Kol Bonaich has been a steadfast presence, providing outstanding support to vulnerable & NEET young people.



Belief in Potential: Kol Bonaich believes in the inherent power and potential within each person.



Focused on Empowerment: Kol Bonaich prioritises empowering children and teenagers who are in pain or at risk



MEET
KOL BONAICH

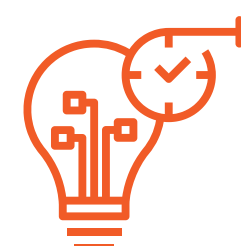
Inclusive and Hopeful: No one is overlooked at Kol Bonaich



Comprehensive Support: Our mission goes beyond immediate needs, aiming to ensure that no one faces their troubles alone.



Creating Brighter Futures: Kol Bonaich helps kids believe in themselves and make their dreams come true, even when things are tough.





OUR GOAL

Kol Bonaich's goal is to empower individuals facing challenges by providing holistic support and fostering their inner strength to build a brighter future. We strive to be a catalyst for change, not just a safety net, guiding individuals toward a hopeful and fulfilling life.



Kol Bonaich thanks its supporters for their generosity that empowered disadvantaged youth in London. Your donations provided essential services and instilled hope, enabling these young people to dream and build a brighter future.

MESSAGE FROM OUR TRUSTEES

At Kol Bonaich, we are dedicated to serving as a vital crash pad for at-risk NEET (Not in Education, Employment, or Training) youth, providing them with a temporary refuge where they can find safety, support, and hope. Our welcoming and informal environment offers more than just a place to rest; it creates a nurturing community where young people who feel alienated or excluded can find a sense of belonging. Our youthful and relaxed atmosphere emphasises accessibility and comfort, ensuring that all basic needs are met while fostering an environment of security and warmth.

Kol Bonaich embodies the spirit of a true crash pad, offering a space where young individuals can pause, regain their footing, and find the encouragement they need to face life's challenges. Through our robust mentorship program, we assist these youth in transitioning back into education, training, or employment, empowering them with the skills and guidance necessary for building brighter futures. **Our goal is to promote a sense of belonging and resilience, helping them navigate their paths forward in a supportive environment that genuinely cares for their well-being.** Together, with the support of our donors, volunteers, and community partners, we are fostering a supportive community that empowers youth to not only survive but thrive.

Thank you for your continued support and commitment to our mission. Together, we are making a difference in the lives of these young individuals, offering them hope and a path to a better future.

WHO ARE “AT-RISK” YOUTH THAT WE HELP?

A

Antisocial Behaviour:

Teens exhibiting antisocial behaviour, such as substance abuse or addiction, leading to a range of challenges including health problems, legal issues, and impaired social functioning.

T

Trauma:

Teens who have experienced trauma, whether physical, emotional, or psychological, may be at increased risk for various negative outcomes.

R

Rejection:

Youth who are NEET (Not in Education, Employment, or Training) often feel alienated and excluded due to limited access to educational and social opportunities, which increases their risk of isolation and mental health issues.

i

Impoverished & isolated:

Youth who are impoverished and isolated, coming from low-income backgrounds or facing financial difficulties, and who have conduct disorders or learning disabilities, may become involved in criminal activities

S

Suicidal Ideation:

Socially vulnerable teens struggling with mental health disorders or overwhelming stress experience suicidal thoughts or behaviours, needing immediate intervention & support.

K

Kicked out:

Youth who have been expelled from their homes or schools, often leading to homelessness or involvement in risky behaviours.



WHAT WE DO

Kol Bonaich provides a safe haven and vital resources for London's struggling youth.

We offer NEET teens at risk a comprehensive support system, including free meals, companionship, job training, and crisis assistance, significantly improving their well-being, enhancing their skills, and fostering resilience to overcome challenges and build a brighter future.



Your contribution helps us empower at-risk NEET teens with comprehensive support, driving significant improvements in well-being, job readiness, resilience, and future success.

Kol Bonaich:
Support, guidance, and encouragement for a brighter future.

EMPOWERING LONDON'S YOUTH ON THEIR PATH TO SUCCESS.



Empty stomachs can't dream big! Kol Bonaich's food programs keep young bellies full and minds sharp.

GRUB UP & GROW

Fueling Young Minds & Bodies



The streets ain't a home. Kol Bonaich offers a safe haven for youth, giving them a chance to stand tall.

CRASH PAD, NOT COLD PAD

Escape the Streets, Find Your Feet

EDUCATION

STUCK ON LEARN?



We support NEET youth as well as individuals with learning disabilities and autism spectrum disorders.

Kol Bonaich provides 1-1 specialised educational programs for exceptional individuals who learn differently.



BURDENS TOO BIG?

MENTAL HEALTH SUPPORT

Kol Bonaich provides professional mental health support for young people facing trauma, abuse, or just needing a helping hand.

We provide one to one counselling for young people facing trauma, abuse, or everyday challenges.





30

weekly hours
of therapy

70

beneficiaries

20

weekly hours
of services

40

volunteers

300

freshly cooked
nutritious meals
per week

OUR IMPACT

**At Kol Bonaich, we transform
lives by supporting at-risk
youth with comprehensive
services**

*including education, mental health support, and job
training. Our dedicated team empowers NEET young
people to overcome challenges and achieve their
potential.*

**Your investment can shape
brighter futures.**

FUTURE PLANS

Music Therapy



Dance Classes



Gardening



Swimming



Sports



PROGRAM OUTCOMES IN SUPPORTING TEENS AT RISK



Openness to change:

Our recreational and vocational programs support teens in adapting to positive changes, embracing new experiences, and developing the skills and confidence necessary for a successful future.



Unconditional love & support:

Teens at risk benefit profoundly from the unwavering support of Kol Bonaich coaches, educators, and positive role models, who provide assistance without judgment. This supportive environment helps them overcome challenges, reduce isolation, and feel valued.



Transformation

Kol Bonaich's one-to-one mentorship programs led by positive role models created substantial change which demonstrated the significant benefits of personalised guidance in helping at-risk youth return to education, training, and employment.



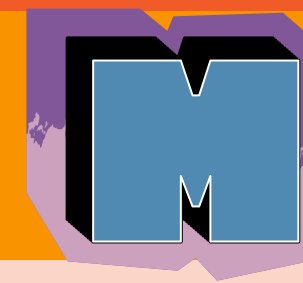
Community Integration:

Our career exploration programs helped these teens identify their interests and strengths, explore various career paths, and set goals for their future education and employment, enhancing their overall prospects and integration into society.



Overcoming Adversity

Organising programs, and experiential learning opportunities broadens the horizons, exposes them to new experiences, and inspires at-risk youth to navigate and succeed despite their difficult challenging circumstances, leading to positive life changes.



Meals & nutrition:

Access to daily free nutritious hot meals in a supportive, warm & welcoming environment significantly improves the health, social connections, and future prospects of NEET teens at risk.



Engagement

Safe social and interactive fun & entertainment, enhances their social skills, boosts self-esteem, and fosters inclusion, thereby improving their overall well-being and quality of life.



Charity Registration No. 1147599

KOL BONAICH

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS YEAR ENDED 30 SEPTEMBER 2023



**KOL BONAICH
TRUSTEES REPORT
YEAR ENDED 30 SEPTEMBER 2023**

The trustees present their annual report and financial statements of the charity for the year ended 30 September 2023.

Reference and Administrative Details

Trustees	Mr L Y Schapiro Mrs M Shechter Mrs P Gluck
Charity Registration No	1147599
Registered Office	19 Moundfield Road London N16 6DT
Independent Examiner	Kyver & Dale Consultants Ltd Suite 101, Pride House Shanklin Road London N15 4FB

Structure and Objectives

The charity is a Charitable Trust and controlled by its governing document. The trust was registered as a charity with the Charity Commission on 14 March 2012.

The above trustees served throughout the period. The Board has the power to appoint additional trustees, as it considers fit. None of the trustees have any beneficial interest in the charity and did not receive any remuneration. The trustees are involved with in the running of the charity.

The objects of the charity are: -

1. To advance in life and help young people in need or at risk so as to develop their skills, capacities and capabilities and improve their conditions of life in order to enable them to gain employment and to participate in society as independent and responsible individuals;
2. To provide or assist in the provision of educational, recreational and leisure time facilities and activities for persons who have such need by reason of their youth, age, disability poverty or social and economic circumstances with a view of improving the conditions of life of such persons;
3. To provide help, support and counselling for young people who are at risk of addiction or dependency on drug and/or alcohol abuse and to help relieve distress of their families, friends, carers and the wider community;
4. The advancement of such other objects as are for the benefit of the public and are charitable according to the laws of England & Wales.

Developments and Activities

The charity was set-up in the interest of helping kids in pain, teens at risk, preparing them with a route to a promising and fulfilling future by providing them with support, services, training and activities. The trustees are pleased to report that the structured activities during the year have been successful and have provided in more detailed statement in the cover pages of the annual accounts.

The trustees consider that the performance of the charity this period has been most satisfactory. The trustees have identified the risks to which the charity may be exposed and systems have been established to mitigate these risks. The trustees have had due regard to guidance published by the Charity Commission, including public benefit guidance.

**KOL BONAICH
TRUSTEES REPORT
YEAR ENDED 30 SEPTEMBER 2023
(Continued)**

During the year, the charity received donations of £461,619 (2022 - £495,689) and expensed £460,947 (2022 - £335,120) through charitable expenditure and support costs.

Reserves

Reserves of £200,589 (2022 - £199,917) represent the available funds at the year end. The present level of funding is adequate to support the continuation of the charity's activities.

Responsibilities of the Trustees

Charity Law requires the trustees to prepare a report and financial statements for each financial period which give a true and fair view of the state of affairs of the charity at the end of the year. These must be in accordance with applicable law and regulations and in accordance with United Kingdom Generally Accepted Accounting Practice (UK GAAP).

The trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of its surplus or deficit for that period.

In preparing these financial statements, the trustees are required to select suitable accounting policies, and then apply them on a consistent basis, making judgments and estimates that are prudent and reasonable. The trustees must also prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its activities.

The trustees are responsible for keeping adequate accounting records which 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 to enable them to ensure that the financial statements comply with Charity Law. The trustees are also responsible for safeguarding the assets and activities of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved on 29 July 2024 and signed on behalf of the Board of Trustees:


Mr L Y Schapiro
Trustee



KOL BONAICH
INDEPENDENT EXAMINERS REPORT
TO THE TRUSTEES OF KOL BONAICH
YEAR ENDED 30 SEPTEMBER 2023

I report to the trustees on my examination of the financial statements of Kol Bonaich for the year ended 30 September 2023 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

Respective Responsibilities of the Trustees and the Examiners

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

Having satisfied myself that the accounts of the Charity are not required to be audited under the Charities Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Basis of Independent Examiners' report

Our examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting record kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and the seeking of explanations from the trustees concerning any such matter. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently no opinion is given as to whether the accounts present a 'true and fair view' and that report is limited to those matters set out in the statement below.

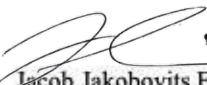
Independent Examiners' Statement

As your examiner must be a member of a body listed in section 145 of the 2011 Act, I confirm that I am qualified to undertake the examination being a fellow member of The Association of Accounting Technicians (AAT) which is one of the listed bodies.

Following my examination, I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. Accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. The accounts do not accord with those records; or
3. The accounts do not comply with the accounting requirements of the 2011 Act 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.


Jacob Jakobovits FMAAT
Independent Examiner
For Kyver & Dale Consultants Ltd
Suite 101, Pride House, Shanklin Road
London N15 4FB

Date: 29 July 2024

KOL BONAICH
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 30 SEPTEMBER 2023

			2023		2022
	Notes	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
		£	£	£	£
Income					
Donations and grants	3	333,568	128,051	461,619	495,689
Total Income		<u>333,568</u>	<u>128,051</u>	<u>461,619</u>	<u>495,689</u>
Expenditure					
Charitable expenditure	4	332,131	113,932	446,063	344,812
Administrative expenses	5	14,884	-	14,884	10,308
Total Expenditure		<u>347,015</u>	<u>113,932</u>	<u>460,947</u>	<u>355,120</u>
Net Income for the Year		(13,447)	14,119	672	140,569
Transfer between funds	11				
Net movement in funds					
Reconciliation of funds					
Total funds brought forward		199,917	-	199,917	59,348
Total funds carried forward		<u>186,470</u>	<u>14,119</u>	<u>200,589</u>	<u>199,917</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.



KOL BONAICH
STATEMENT OF FINANCIAL POSITION
YEAR ENDED 30 SEPTEMBER 2023

	Notes	2023 Total Funds £	2022 Total Funds £
Fixed Assets			
Tangible assets	6	7,770	9,141
Current Assets			
Debtors		8,342	10,118
Cash at bank and in hand		215,028	219,414
		223,370	229,532
Creditors			
Amounts falling due within one year	8	(1,500)	(1,500)
Net current assets		221,870	228,032
Total assets less current liabilities		229,640	237,173
Creditors			
Amounts falling after more than one year	9	(29,051)	(37,256)
Net Assets		200,589	199,917
Reconciliation of funds			
Unrestricted funds		186,470	199,917
Restricted Funds		14,119	-
Total Funds		200,589	199,917

These financial statements were approved by the board of trustees and authorised for issue on 29 July 2024, and are signed on their behalf by:


Mr L Y Schapiro
Trustee

KOL BONAICH
NOTES TO THE ACCOUNTS
YEAR ENDED 30 SEPTEMBER 2023

1. General Information

Kol Bonaich is a charitable trust governed by its trust deed and is a registered charity in England. The registered office is located at 19 Moundfield Road London N16 6DT.

2. Accounting Policies

Basis of Accounting

The accounts have been prepared under the historical cost convention and in accordance with the Charities Act and applicable accounting standards including the SORP (FRS 102) subject to the revaluation of certain fixed assets and the non-provision of depreciation thereon.

The presentation currency is sterling.

Going Concern

The accounts have been prepared on a going concern basis as there are no material uncertainties about the charity's ability to continue.

Incoming Resources

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.

Resources Expended

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. 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.

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.

Tangible Assets

Depreciation is provided at the following annual rates in order to write off each asset over the useful economic life of the asset, as follows;

Fixtures and fittings:	15% on reducing balance
Equipment:	15% on reducing balance

///Cont.

KOL BONAICH
NOTES TO THE ACCOUNTS - continued
YEAR ENDED 30 SEPTEMBER 2023

3) Income	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Donations and grants (KB)	333,568	75,581	409,149
Donations and grants (JCC)		52,470	52,470
	<u>333,568</u>	<u>128,051</u>	<u>461,619</u>
	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Donations and grants (KB)	237,333	80,630	317,963
Donations and grants (JCC)		177,726	177,726
	<u>237,333</u>	<u>258,356</u>	<u>495,689</u>

Grants noted above for JCC were grants received and expended for the JCC. All funds were held and recorded in a separate bank account under the charity.

	2023	2022
	£	£
4) Charitable Expenditure		
Educational, employment, mentoring, mental health and well-being programs	187,036	108,861
Food programs	186,773	194,608
After school club and premises costs	72,254	41,343
	<u>446,063</u>	<u>344,812</u>

5) Administrative Expenses		
Independent Examiners fees	1,500	1,500
Depreciation	1,371	1,613
Insurance	9,738	6,732
Bank Interest	841	463
Other costs	1,434	-
	<u>14,884</u>	<u>10,308</u>

6) Tangible Assets	Fixtures & Fittings	Equipment	Total
	£	£	£
Cost			
At 01 October 2022	7,090	6,400	13,490
Additions			-
At 30 September 2023	<u>7,090</u>	<u>6,400</u>	<u>13,490</u>
Depreciation			
At 01 October 2022	3,389	960	4,349
Charge for the year	555	816	1,371
At 30 September 2023	<u>3,944</u>	<u>1,776</u>	<u>5,720</u>
Net Book Value			
At 30 September 2023	<u>3,146</u>	<u>4,624</u>	<u>7,770</u>
At 30 September 2022	<u>3,701</u>	<u>5,440</u>	<u>9,141</u>

KOL BONAICH
NOTES TO THE ACCOUNTS - continued
YEAR ENDED 30 SEPTEMBER 2023

7) Debtors	2023	2022
	£	£
Trade debtors	8,342	10,118

8) Creditors: amounts falling due within one year	2023	2022
	£	£
Trade creditors	-	-
Other creditors	1,500	1,500
	<u>1,500</u>	<u>1,500</u>

9) Creditors: amounts falling after more than one year	2023	2022
	£	£
Bank loans (falling due between two and five years)	29,051	37,745

10) Average number of staff
The average number of staff during the year was 3 (2022: 3)

11) Net movement in funds
It is the policy of the charity to move restricted funds to unrestricted funds once it has been spent unless there are restricting conditions even after the income has been spent.

	Unrestricted Funds	Restricted Funds	Total
	£	£	£
At 30 September 2022	199,917	-	199,917
Incoming resources	333,568	128,051	461,619
Expended resources	(347,015)	(113,932)	(460,947)
Total funds available for future activities	<u>186,470</u>	<u>14,119</u>	<u>200,589</u>
At 30 September 2023	186,470	14,119	200,589

Comparatives for movements in funds;

	Unrestricted Funds	Restricted Funds	Total
	£	£	£
At 30 September 2021	59,348	-	59,348
Incoming resources	237,333	258,356	495,689
Expended resources	(96,764)	(258,356)	(355,120)
Total funds available for future activities	<u>199,917</u>	<u>-</u>	<u>199,917</u>
At 30 September 2022	199,917	-	199,917

12) Related party transactions
Donations received and expended include amounts from companies/charities with directors/ trustees in common with those of the charity.
The charity held funds for the JCC in a separate account, where both have a common trustee/ director.

From Shadows to Sunlight

Daniel's Story: Finding His Voice

“ Daniel, trapped in a silent world, found solace in Kol Bonaich. With compassionate guidance, he conquered his inner demons. Now, a symbol of resilience, he inspires others. Kol Bonaich transformed his life, proving it's more than a support system; it's a catalyst for change. ”

From Shadows to Spotlight

David's Journey: From Street to Studio

“ David's life was once a bleak canvas. The streets were his home until Kol Bonaich Youth Center became his sanctuary. Mentors guided him, and his hidden artistic talent flourished. With the center's support, he transformed into a skilled graphic designer. David's journey is a testament to the center's power to transform lives. ”

KOL BONAICH

England & Wales - Charity number 1147599

Accounts



Kids In Pain, Teens At Risk



Stitching Hope,
Healing One Heart at a Time

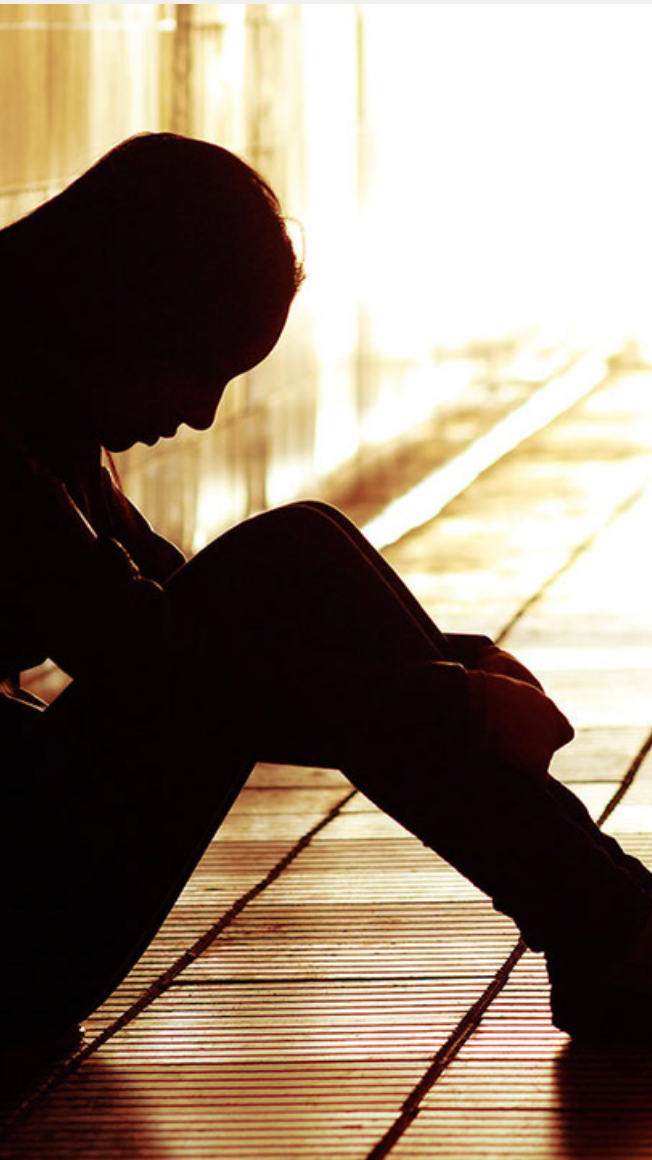
KOL BONAICH IMPACT REPORT

A SPARK IN THE DARK

CHARITY REGISTRATION
NUMBER: 1147599

www.kolbonaich.co.uk

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ABOUT KOL BONAICH

Kol Bonaich is a UK-based organization that has been providing outstanding services to young people for 23 years. Their main focus is on helping children and teenagers who are in pain or at risk. They offer free food, companionship, and a safe community space to empower those in need.

Kol Bonaich's mission is to ensure that no lost souls face their troubles alone. They provide continuous support, guidance, and encouragement, enabling individuals to overcome their difficult pasts and create a new, positive, and brighter future. They believe in the power and potential within each person and strive to make their dreams a reality, helping them forge ahead despite challenging circumstances.

At Kol Bonaich, nobody is left behind, and they aim to address every tear and provide hope to those who need it most.



CASE STUDIES

PHILIP'S STORY

"When our son Philip's alcohol addiction got out of hand and spiraled out of control, there seemed to be no way for him to emerge and succeed. No hope in sight.

Then some community members got in touch with the organisation Kol Bonaich. They were a true life-saver in every respect. They got Philip the necessary referrals, help, support and practical care. Not only did they support Philip, they also took our whole family under their wing. They guided us and showered us with their exceptional care and support, making this tough time for Philip and the whole family a somewhat more bearable ordeal."

RICHARD'S STORY

I felt worthless. Alone. I was depressed and bitter. I was in a dark tunnel that had no light at the end, I was going under, further and further, drifting away ... I was on the streets, no home, no family, no care. And when things got so out of hand and the situation became too hard for me to bear, suicidal thoughts filled my mind. Despair. Gloom. A life of failure. Why carry on?

Then something happened; a slow painful journey of healing began. Kol Bonaich picked me up and told me they care. That was the message I needed to hear. Their true concern and love were evident every step of the way. The calls they made to check up on me, their help with renewing ties with my estranged family, the endless opportunities they gave me, allowing me to spend time with other struggling young adults. I felt their hug every step of the way.

OUR MISSION

Kol Bonaich is here to ensure that no lost souls need to face their troubles alone. We are there for them always, providing for them, supporting them, guiding them and most of all encouraging them on their journey while making it possible.

Kol bonaich makes their difficult past a history and paves their way for a new, positive and brighter future. So their dreams become a reality and life becomes good. So they know they have a tremendous impact and a strong power within and are ready to forge ahead despite their difficult circumstances.

OUR VISION



Supporting Families with Children

Kol Bonaich is here to ensure that no lost souls need to face their troubles alone. We are there for them always, providing for them, supporting them, guiding them and most of all encouraging them on their journey while making it possible.



Promoting Long-Term Healing and Resilience

Our projects focus on long-term healing and emotional resilience, aiming to help young people develop into stable and healthy adults. We prioritize creating an environment conducive to emotional well-being.



Nourishing Vulnerable Young People

We believe in the power of nutritious meals to support the everyday functioning of vulnerable young people. By providing healthy breakfasts, lunches, and suppers, we ensure they receive the vital nutrients they need.



Holistic Approach to Empowerment

Our approach involves a holistic support system, including accommodation, education, therapy, mentoring, and physical exercise. We aim to empower young people with essential life skills and opportunities for personal growth.



Preventing Social Exclusion

We are dedicated to preventing social exclusion by offering assistance to young people facing abuse, mental health challenges, homelessness, and other difficulties. Through our inclusive programs, we strive to give them a sense of belonging and purpose.

PROGRAMS

Employment Programs

In our community, there are disadvantaged Jewish individuals facing harsh mental health issues that deeply impact their daily lives. Many struggle with disrupted sleep and eating patterns, social withdrawal, and even seek shelter for the night. To address these challenges and provide a brighter future, we are proposing a tailor-made employability program specifically designed for Charedi young people.

This program seeks to break the cycle of poverty, unemployment, and low aspirations. By developing valuable life skills and providing opportunities, we aim to empower these young individuals to become contributing, emotionally healthy, and stable members of society, free from the constraints that held them back.



Employment Programs

Computer Classes

Our goal is to empower the youth with essential skills that enhance their employment prospects and contribute to their growth as individuals and responsible members of society, ultimately improving their conditions in life.

We are proud to offer funded computer classes, which have been made possible through generous support. These classes serve as a valuable resource, equipping young people with essential digital skills that open doors to new opportunities and pathways to success.



Computer Classes

PROGRAMS

Feed ME Programs

The JCC has been actively supporting families impacted by the pandemic through regular food drives. Thousands of families, each with an average of eight children, have received essential food parcels containing fresh ingredients like fish, meat, fruits, vegetables, grape juices, eggs, and water, ensuring they had enough to eat throughout the lockdown and pandemic.

The Food Programme, initially launched in early 2019, aimed to assist families struggling to provide basic necessities for their children. Over the past two years and amidst three pandemic waves, the JCC Food Programme has become the primary resource for families seeking additional support. The JCC runs weekly and monthly food distribution programs, offering food vouchers and monthly food distributions to those in need.



Feed ME Programs

In conclusion, our Employment Programs and Computer Classes have been transformative for disadvantaged Jewish individuals in our community, breaking the cycle of poverty and empowering Charedi young people to thrive. The funded computer classes have provided essential digital skills, paving the way for a brighter future.

Our regular food drives have been a lifeline for thousands of pandemic-affected families, offering sustenance and relief. We are deeply grateful to our supporters, volunteers, and community members for contributing to our success in creating positive change and building a stronger, resilient community. Together, we will continue making a meaningful impact in the lives of those in need.



*I can't express enough
gratitude for the
Employment Program.*

*As a Charedi young
person facing mental
health challenges, I felt
stuck and unsure about
my future. But thanks to
this program, I gained
valuable life skills and
had opportunities I never
thought possible. Now, I
feel **empowered** and
ready to contribute
positively to society. The
dedication to helping us
overcome obstacles is
truly **life-changing!***

– David M.

ACTIVITIES



1 to 1 therapy sessions



Evening program
soup kitchen



Tackling homelessness



Healthy breakfasts
promoting a healthy
lifestyle



Improving employment



Keep fit exercise programs



Big brother program



Courses to further education

FIGURES



weekly users



voluteers



weekly meals

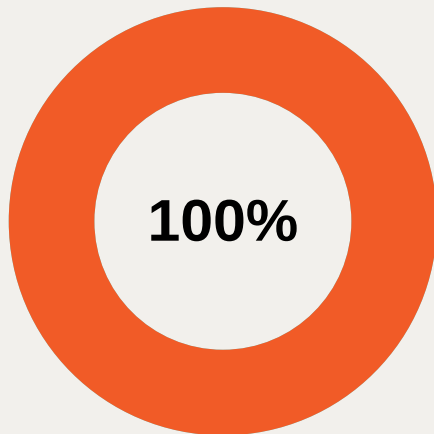


weekly hours of theraphy

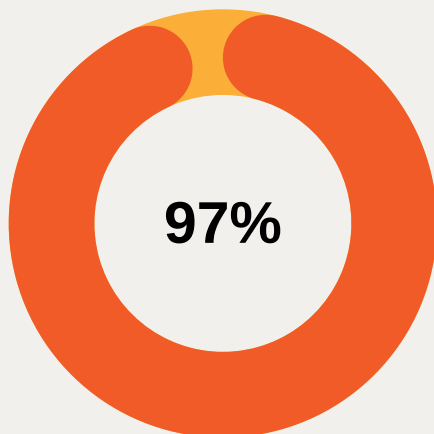


weekly hours of services

IMPACT



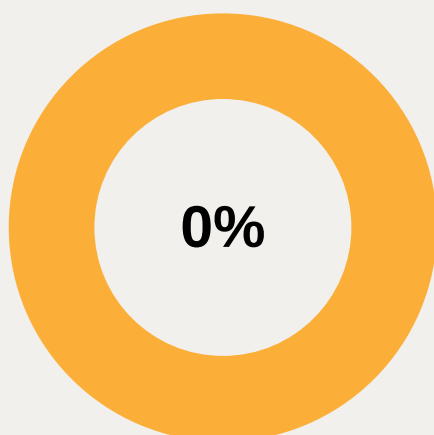
Of users admit to being much happier and more fulfilled in life



Felt more confident in:

Overcoming their addictions
Managing their relationships
Improving their lives
Changing their attitude

Themselves and their individual abilities



Of users felt unsafe or uncared for with us

Charity Registration No. 1147599

**KOL BONAICH
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
YEAR ENDED 30 SEPTEMBER 2022**

**KOL BONAICH
TRUSTEES REPORT
YEAR ENDED 30 SEPTEMBER 2022**

The trustees present their annual report and financial statements of the charity for the year ended 30 September 2022.

Reference and Administrative Details

Trustees	Mr L Y Schapiro Mrs M Shechter Mrs P Gluck
Charity Registration No	1147599
Registered Office	19 Moundfield Road London N16 6DT
Independent Examiner	Kyver & Dale Consultants Ltd Suite 101, Pride House Shanklin Road London N15 4FB

Structure and Objectives

The charity is a Charitable Trust and controlled by its governing document. The trust was registered as a charity with the Charity Commission on 14 March 2012.

The above trustees served throughout the period. The Board has the power to appoint additional trustees, as it considers fit. None of the trustees have any beneficial interest in the charity and did not receive any remuneration. The trustees are involved with in the running of the charity.

The objects of the charity are: -

1. To advance in life and help young people in need or at risk so as to develop their skills, capacities and capabilities and improve their conditions of life in order to enable them to gain employment and to participate in society as independent and responsible individuals;
2. To provide or assist in the provision of educational, recreational and leisure time facilities and activities for persons who have such need by reason of their youth, age, disability poverty or social and economic circumstances with a view of improving the conditions of life of such persons;
3. To provide help, support and counselling for young people who are at risk of addiction or dependency on drug and/or alcohol abuse and to help relieve distress of their families, friends, carers and the wider community;
4. The advancement of such other objects as are for the benefit of the public and are charitable according to the laws of England & Wales.

Developments and Activities

The charity was set-up in the interest of helping kids in pain, teens at risk, preparing them with a route to a promising and fulfilling future by providing them with support, services, training and activities. The trustees are pleased to report that the structured activities during the year have been successful and have provided in more detailed statement in the cover pages of the annual accounts.

The trustees consider that the performance of the charity this period has been most satisfactory. The trustees have identified the risks to which the charity may be exposed and systems have been established to mitigate these risks. The trustees have had due regard to guidance published by the Charity Commission, including public benefit guidance.

**KOL BONAICH
TRUSTEES REPORT
YEAR ENDED 30 SEPTEMBER 2022
(Continued)**

During the year, the charity received donations of £495,689 (2021 - £254,360) and expensed £355,120 (2021 - £205,580) through charitable expenditure and support costs.

Reserves

Reserves of £199,917 (2021 - £59,348) represent the available funds at the year end. The present level of funding is adequate to support the continuation of the charity's activities.

Responsibilities of the Trustees

Charity Law requires the trustees to prepare a report and financial statements for each financial period which give a true and fair view of the state of affairs of the charity at the end of the year. These must be in accordance with applicable law and regulations and in accordance with United Kingdom Generally Accepted Accounting Practice (UK GAAP).

The trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of its surplus or deficit for that period.

In preparing these financial statements, the trustees are required to select suitable accounting policies, and then apply them on a consistent basis, making judgements and estimates that are prudent and reasonable. The trustees must also prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its activities.

The trustees are responsible for keeping adequate accounting records which 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 to enable them to ensure that the financial statements comply with Charity Law. The trustees are also responsible for safeguarding the assets and activities of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved on 26 July 2023 and signed on behalf of the Board of Trustees:



Mr L Y Schapiro
Trustee

**KOL BONAICH
INDEPENDENT EXAMINERS REPORT
TO THE TRUSTEES OF KOL BONAICH
YEAR ENDED 30 SEPTEMBER 2022**

I report to the trustees on my examination of the financial statements of Kol Bonaich for the year ended 30 September 2022 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

Respective Responsibilities of the Trustees and the Examiners

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

Having satisfied myself that the accounts of the Charity are not required to be audited under the Charities Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Basis of Independent Examiners' report

Our examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting record kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and the seeking of explanations from the trustees concerning any such matter. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently no opinion is given as to whether the accounts present a 'true and fair view' and that report is limited to those matters set out in the statement below.

Independent Examiners' Statement

As your examiner must be a member of a body listed in section 145 of the 2011 Act, I confirm that I am qualified to undertake the examination being a fellow member of The Association of Accounting Technicians (AAT) which is one of the listed bodies.

Following my examination, I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. Accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act;
or
2. The accounts do not accord with those records; or
3. The accounts do not comply with the accounting requirements of the 2011 Act 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.



Jacob Jakobovits FMAAT
Independent Examiner
For Kyver & Dale Consultants Ltd
Suite 101, Pride House, Shanklin Road
London N15 4FB

Date: 26 July 2023

KOL BONAICH
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 30 SEPTEMBER 2022

			2022		2021
	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds £	Total Funds £
Income					
Donations and grants	3	237,333	258,356	495,689	254,360
Total Income		<u>237,333</u>	<u>258,356</u>	<u>495,689</u>	<u>254,360</u>
Expenditure					
Charitable expenditure	4	86,456	258,356	344,812	192,709
Administrative expenses	5	10,308		10,308	12,871
Total Expenditure		<u>96,764</u>	<u>258,356</u>	<u>355,120</u>	<u>205,580</u>
Net Income for the Year		140,569		140,569	48,780
Transfer between funds	11				
Net movement in funds					
Reconciliation of funds					
Total funds brought forward		59,348		59,348	10,568
Total funds carried forward		<u>199,917</u>	<u></u>	<u>199,917</u>	<u>59,348</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes form part of these financial statements

KOL BONAICH
STATEMENT OF FINANCIAL POSITION
YEAR ENDED 30 SEPTEMBER 2022

	Notes	2022 Total Funds £	2021 Total Funds £
Fixed Assets			
Tangible assets	6	9,141	4,354
Current Assets			
Debtors		10,118	674
Cash at bank and in hand		219,414	125,500
		229,532	126,174
Creditors			
Amounts falling due within one year	8	(1,500)	(28,680)
Net current assets		228,032	97,494
Total assets less current liabilities		237,133	101,848
Creditors			
Amounts falling after more than one year	9	(37,256)	(42,500)
Net Assets		199,917	59,348
Reconciliation of funds			
Unrestricted funds		199,917	59,348
Restricted Funds		-	-
Total Funds		199,917	59,348

These financial statements were approved by the board of trustees and authorised for issue on 26 July 2023, and are signed on their behalf by:



Mr L Y Schapiro
Trustee

KOL BONAICH
NOTES TO THE ACCOUNTS
YEAR ENDED 30 SEPTEMBER 2022

1. General Information

Kol Bonaich is a charitable trust governed by its trust deed and is a registered charity in England. The registered office is located at 19 Moundfield Road London N16 6DT.

2. Accounting Policies

Basis of Accounting

The accounts have been prepared under the historical cost convention and in accordance with the Charities Act and applicable accounting standards including the SORP (FRS 102) subject to the revaluation of certain fixed assets and the non-provision of depreciation thereon.

The presentation currency is sterling.

Going Concern

The accounts have been prepared on a going concern basis as there are no material uncertainties about the charity's ability to continue.

Incoming Resources

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.

Resources Expended

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. 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.

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.

Tangible Assets

Depreciation is provided at the following annual rates in order to write off each asset over the useful economic life of the asset, as follows;

Fixtures and fittings:	15% on reducing balance
Equipment:	15% on reducing balance

///Cont.

KOL BONAICH
NOTES TO THE ACCOUNTS - continued
YEAR ENDED 30 SEPTEMBER 2022

3) Income	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations and grants (KB)	237,333	80,630	317,963
Donations and grants (JCC)		177,726	177,726
	<u>237,333</u>	<u>258,356</u>	<u>495,689</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations and grants (KB)	166,029	28,331	194,360
Donations and grants (JCC)		60,000	60,000
	<u>166,029</u>	<u>88,331</u>	<u>254,360</u>
Grants noted above for JCC were grants received and expended for the JCC. All funds were held and recorded in a separate bank account under the charity.			
4) Charitable Expenditure			
Educational, employment and mentoring programs		108,861	100,756
Food programs		194,608	91,953
Premises Costs		41,343	-
		<u>344,812</u>	<u>192,709</u>
5) Administrative Expenses			
Independent Examiners fees		1,500	1,800
Depreciation		1,613	768
Insurance		6,732	5,821
Bank Interest		463	737
Other costs			3,745
		<u>10,308</u>	<u>12,871</u>
6) Tangible Assets	Fixtures & Fittings £	Equipment £	Total £
Cost			
At 01 October 2021	7,090		7,090
Additions		6,400	6,400
At 30 September 2022	<u>7,090</u>	<u>6,400</u>	<u>13,490</u>
Depreciation			
At 01 October 2021	2,736		2,736
Charge for the year	653	960	1,613
At 30 September 2022	<u>3,389</u>	<u>960</u>	<u>4,349</u>
Net Book Value			
At 30 September 2022	<u>3,701</u>	<u>5,440</u>	<u>9,141</u>
At 30 September 2021	4,354		4,354

KOL BONAICH
NOTES TO THE ACCOUNTS - continued
YEAR ENDED 30 SEPTEMBER 2022

7) Debtors	2022	2021
	£	£
Trade debtors	10,118	674
8) Creditors: amounts falling due within one year	2022	2021
	£	£
Trade creditors	-	25,880
Other creditors	1,500	2,800
	<u>1,500</u>	<u>28,680</u>
9) Creditors: amounts falling after more than one year	2022	2021
	£	£
Bank loans (falling due between two and five years)	37,745	42,500

10) Average number of staff

The average number of staff during the year was 3 (2021: 2)

11) Net movement in funds

It is the policy of the charity to move restricted funds to unrestricted funds once it has been spent unless there are restricting conditions even after the income has been spent.

	Unrestricted Funds £	Restricted Funds £	Total £
At 30 September 2021	59,348		59,348
Incoming resources	237,333	258,356	495,689
Expended resources	(96,764)	(258,356)	(355,120)
Total funds available for future activities			
At 30 September 2022	<u>199,917</u>	<u></u>	<u>199,917</u>

Comparatives for movements in funds;

	Unrestricted Funds £	Restricted Funds £	Total £
At 30 September 2020	10,568		10,568
Incoming resources	254,360		254,360
Expended resources	(205,580)		(205,580)
Total funds available for future activities			
At 30 September 2021	<u>59,348</u>	<u></u>	<u>59,348</u>

12) Related party transactions

Donations received and expended include amounts from companies/charities with directors/trustees in common with those of the charity.
The charity held funds for the JCC in a separate account, where both have a common trustee/director.

KOL BONAICH

England & Wales - Charity number 1147599

Accounts

CHARITY REGISTRATION
NUMBER: 1147599



A spa^k in the dark



About us

Kol Bonaich is running its 23rd year of outstanding service to young people in the UK.

We help kids in pain and teens at risk by providing free food and companionship in a warm and friendly environment on a weekly basis. Our aim is to empower the neediest and poor children and young people in a safe community space – helping them gain the confidence and self-worth needed to get back on their feet. We specifically target NEET young people who have behavioural issues and may have been kicked out of school. The centre is open seven days a week and offers much more than hot food and drinks; we provide IT and employment workshops, job guidance, work opportunities, advice on housing and benefits as well as accommodation solutions for homeless and vulnerable people. We also offer enriching activities, trips and holiday programs including one-to-one mentoring, coaching, skills training and telephone support in times of crisis. There is a perception that NEET young people are outcast and as a result are alienated from our communities. Our aim is to bridge the gap, where NEETs will become positive contributing members of society & who we can finally be proud of who they are, helping them fulfil their potential and address issues in the earliest possible stage.

At Kol Bonaich we give every heartbroken soul another chance in life.

At Kol Bonaich nobody is left behind.

At Kol Bonaich No tear will be ignored.

Kol Bonaich is here to ensure that no lost souls need to face their troubles alone. We are there for them always, providing for them, supporting them, guiding them and most of all encouraging them on their journey while making it possible.

Kol Bonaich makes their difficult past a history and paves their way for a new, positive and brighter future. So their dreams become a reality and life becomes good. So they know they have a tremendous impact and a strong power within and are ready to forge ahead despite their difficult circumstances.

Activities

1 to 1
therapy
sessions



Healthy
breakfasts
promoting
a healthy
lifestyle



Evening
program
soup
kitchen



Improving
employ-
ment



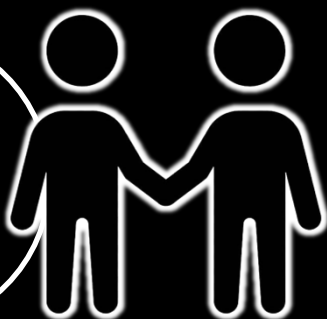
Tacking
homeless-
ness



Keep fit
exercise
programs



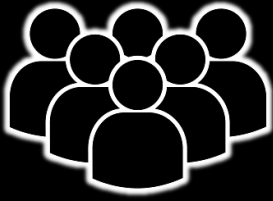
Big
brother
program



Courses to
further
education



Figures



70
weekly users



40
volunteers



300
weekly meals



30
weekly hours
of therapy



120
weekly hours
of services

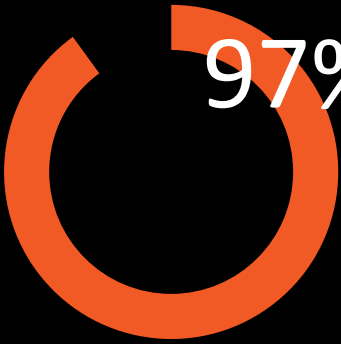
*Achieve
Smile
Enjoy
Thrive
Advance
Heal*

Our Impact



100%

Of users admit to being much happier and more fulfilled in life.



97%

Felt more confident in:

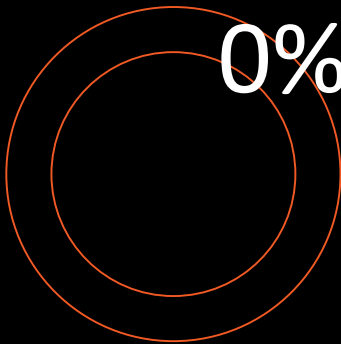
Overcoming their addictions

Managing their relationships

Improving their lives

Changing their attitude

Themselves and their individual abilities.



0%

Of users felt unsafe or uncared for with us.

Case studies

Philip's Story

"When our son Philip's alcohol addiction got out of hand and spiraled out of control, there seemed to be no way for him to emerge and succeed. No hope in sight.

Then some community members got in touch with the organisation Kol Bonaich. They were a true life-saver in every respect. They got Philip the necessary referrals, help, support and practical care. Not only did they support Philip, they also took our whole family under their wing. They guided us and showered us with their exceptional care and support, making this tough time for Philip and the whole family a somewhat more bearable ordeal."

Richard's Story

I felt worthless. Alone. I was depressed and bitter. I was in a dark tunnel that had no light at the end, I was going under, further and further, drifting away ... I was on the streets, no home, no family, no care. And when things got so out of hand and the situation became too hard for me to bear, suicidal thoughts filled my mind. Despair. Gloom. A life of failure. Why carry on?

Then something happened; a slow painful journey of healing began. Kol Bonaich picked me up and told me they care. That was the message I needed to hear. Their true concern and love were evident every step of the way. The calls they made to check up on me, their help with renewing ties with my estranged family, the endless opportunities they gave me, allowing me to spend time with other struggling young adults. I felt their hug every step of the way.

Feedback

“
I must thank you for teaching my son the necessary job skills, contributing to a more positive and productive future.”

I was taken from a hard park bench and placed in a comfortable bed, I will never forget you KB for taking me off the streets!”

My therapist has really helped me emotionally.
I now feel ready to face the world again.”

“
Thanks to your breakfasts every morning I am now starting my day early and eating a good nutritious meal.

Thank you for providing my son with a productive and fulfilling job that enables him to keep away from trouble.”

“
Instead of going to sleep hungry I now have a delicious supper waiting for me every evening!
Thank you KB!

“
Your exercise program has given me a healthy outlet, and I lost so much weight! I now feel much better with myself!

My big brother is a real brother to me. He listens, genuinely cares and is always there for me.”
I feel so safe with him

Saving generations every day.

Since its start Kol Bonaich has supported and encountered 3000 teenagers. In the last few years itself 700 teenagers have benefited from our services. And over the years Kol Bonaich has helped over 1000 families with the average family being 8 people.

The following case study, illustrates how our services directly impacts the people we support and saves their futures.

Josh was at the bottom of the pit but with the help of Kol Bonaich Josh is today a valued and an esteemed member of the local community and wider society. He holds down a very successful job as a sports trainer, earning a substantial living, thus supporting his wife and 2 kids. He also now volunteers at Kol Bonaich in his spare time, which we greatly encourage, giving our users the chance to give back to those who gave them so much. This is unbelievably inspiring to those he supports.



KOL BONAICH
REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021

Sugarwhite Meyer HS Ltd
First Floor
94 Stamford Hill
London
N16 6XS

KOL BONAICH

CONTENTS OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2021

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Independent Examiner's Report	4
Statement of Financial Activities	5
Statement of Financial Position	6
Notes to the Financial Statements	7 to 11

KOL BONAICH

REFERENCE AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 30 SEPTEMBER 2021

TRUSTEES	Mr L Y Schapiro Mrs M Schechter Mrs P Gluck
PRINCIPAL ADDRESS	19 Moundfield Road London N16 6DT
REGISTERED CHARITY NUMBER	1147599
INDEPENDENT EXAMINER	Sugarwhite Meyer HS Ltd First Floor 94 Stamford Hill London N16 6XS

KOL BONAICH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2021

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

REFERENCE AND ADMINISTRATIVE INFORMATION

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

OBJECTIVES AND ACTIVITIES

Objectives and aims

See attached

Public benefit

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities and setting the grant making policy for the year.

FINANCIAL REVIEW

Reserves policy

The trustees try to ensure that the charity retains sufficient funds to cover immediate anticipated outgoings. They have contacts at all times with potential donors who are able to assist with the charity's requirements. Reserves at the year end were £59,348 (2020 - £10,568).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

The charity was set up by trust deed dated 14th March 2012.

Key management remuneration

The trustees provide their services free of charge. They are all involved in the regular running of the charity.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees actively review the major risks which the charity faces on a regular basis and have established systems to mitigate such.

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) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

KOL BONAICH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2021

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

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 4 August 2022 and signed on its behalf by:



Mr L Y Schapiro - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF KOL BONAICH

Independent examiner's report to the trustees of Kol Bonaich

I report to the charity trustees on my examination of the accounts of Kol Bonaich (the Trust) for the year ended 30 September 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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants which is one of the listed bodies.

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.



S.Y. Steinhaus FCA
Institute of Chartered Accountants
Sugarwhite Meyer HS Ltd
First Floor
94 Stamford Hill
London
N16 6XS

4 August 2022

KOL BONAICH

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 SEPTEMBER 2021

		2021 Unrestricted fund £	2020 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies	2	254,360	187,922
EXPENDITURE ON			
Raising funds		5,510	2,550
Charitable activities			
Education, training, coaching and mentoring		95,246	79,942
Governance costs		12,871	6,987
Food parcels to the poor for poverty alleviation		91,953	99,319
Total		205,580	188,798
NET INCOME/(EXPENDITURE)		48,780	(876)
RECONCILIATION OF FUNDS			
Total funds brought forward		10,568	11,444
TOTAL FUNDS CARRIED FORWARD		59,348	10,568

The notes form part of these financial statements

KOL BONAICH

STATEMENT OF FINANCIAL POSITION
30 SEPTEMBER 2021

		2021 Total funds £	2020 Total funds £
	Notes		
FIXED ASSETS			
Tangible assets	6	4,354	5,122
CURRENT ASSETS			
Debtors	7	674	42,468
Cash at bank		125,500	15,832
		<u>126,174</u>	<u>58,300</u>
CREDITORS			
Amounts falling due within one year	8	(28,680)	(10,354)
NET CURRENT ASSETS		<u>97,494</u>	<u>47,946</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		101,848	53,068
CREDITORS			
Amounts falling due after more than one year	9	(42,500)	(42,500)
NET ASSETS		<u>59,348</u>	<u>10,568</u>
FUNDS	11		
Unrestricted funds		59,348	10,568
TOTAL FUNDS		<u>59,348</u>	<u>10,568</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 4 August 2022 and were signed on its behalf by:



Mr L Y Schapiro - Trustee

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Critical accounting judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 15% on reducing balance

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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Going concern

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

KOL BONAICH

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

2. DONATIONS AND LEGACIES

	2021 £	2020 £
Donations and grants	136,529	186,485
Local authority and lottery grants	117,831	1,437
	<u>254,360</u>	<u>187,922</u>

Grants received, included in the above, are as follows:

	2021 £	2020 £
Education and leisure time activities	<u>117,831</u>	<u>1,437</u>

3. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Education, training, coaching and mentoring	4,146	455	4,601
Governance costs	-	8,850	8,850
	<u>4,146</u>	<u>9,305</u>	<u>13,451</u>

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

Management

	2021 Education, training, coaching and mentoring £	2020 Total activities £
Telephone	3,378	3,305
Depreciation of tangible and heritage assets	768	904
	<u>4,146</u>	<u>4,209</u>

Governance costs

	Education, training, coaching and mentoring £	Governance costs £	2021 Total activities £	2020 Total activities £
Insurance	455	5,366	5,821	3,566
Independent examiner's fee	-	600	600	768
Independent examiner's other fees	-	1,200	1,200	-
General expenses	-	947	947	1,893
Bank interest	-	737	737	760
	<u>455</u>	<u>8,850</u>	<u>9,305</u>	<u>6,987</u>

KOL BONAICH

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

4. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

5. AVERAGE NUMBER OF STAFF

The average number of staff in the year was 2 (2020 - 2).

6. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 October 2020 and 30 September 2021	7,090
DEPRECIATION	
At 1 October 2020	1,968
Charge for year	768
At 30 September 2021	2,736
NET BOOK VALUE	
At 30 September 2021	4,354
At 30 September 2020	5,122

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade debtors	674	42,468

KOL BONAICH

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

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade creditors	25,880	9,106
Other creditors	2,800	1,248
	<u>28,680</u>	<u>10,354</u>

9. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2021	2020
	£	£
Bank loans (see note 10)	<u>42,500</u>	<u>42,500</u>

10. LOANS

An analysis of the maturity of loans is given below:

	2021	2020
	£	£
Amounts falling due between two and five years:		
Bank loans - 2-5 years	<u>42,500</u>	<u>42,500</u>

11. MOVEMENT IN FUNDS

	At 1.10.20 £	Net movement in funds £	At 30.9.21 £
Unrestricted funds			
General fund	10,568	48,780	59,348
	<u>10,568</u>	<u>48,780</u>	<u>59,348</u>
TOTAL FUNDS	<u>10,568</u>	<u>48,780</u>	<u>59,348</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	254,360	(205,580)	48,780
	<u>254,360</u>	<u>(205,580)</u>	<u>48,780</u>
TOTAL FUNDS	<u>254,360</u>	<u>(205,580)</u>	<u>48,780</u>

KOL BONAICH

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

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.10.19 £	Net movement in funds £	At 30.9.20 £
Unrestricted funds			
General fund	11,444	(876)	10,568
TOTAL FUNDS	<u>11,444</u>	<u>(876)</u>	<u>10,568</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	187,922	(188,798)	(876)
TOTAL FUNDS	<u>187,922</u>	<u>(188,798)</u>	<u>(876)</u>

12. RELATED PARTY DISCLOSURES

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

KOL BONAICH

England & Wales - Charity number 1147599

Accounts



*Ignite
their spark*



**ANNUAL REPORTS AND
ACCOUNTS
2019 - 2020**

Legal Information

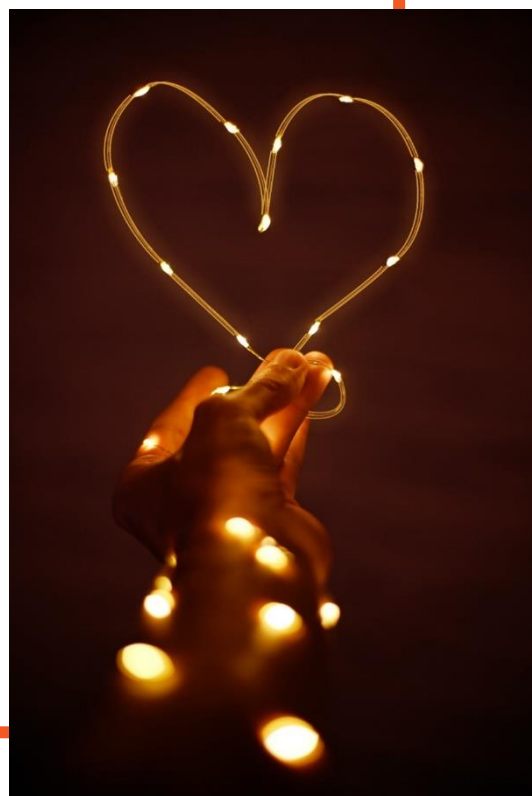
The trustees present their report and the unaudited financial statements of the charity for the year ended 30 September 2020.

Reference and administrative details

Registered charity name	Kol Bonaich
Charity registration number	1147599
Principal office	19 Moundfield Road London N16 6DT
The trustees	MR L Y Schapiro Mrs M Schechter Mrs P Gluck
Company secretary	L Y Schapiro
Independent examiner	S.Y. Steinhaus, FCA Sugarwhite Meyer HS Ltd First Floor 94 Stamford Hill London N16 6XS

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Trustees annual report	10
Independent examiner's report	11
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Statement of financial position	13
Notes to the financial statements	14-21
The following pages do not form part of the financial statements.	
Detailed Statement of Financial Activities	23
Notes to the Detailed Statement of Financial Activities	24



Statistics

Number and age of proposed attendees.

60 beneficiaries per week

services and sessions are in the age group of **13 – 16** and **16 – 30**

Number of attendees with disabilities (wheelchair users)

2 clients who are registered with disabilities, **0** wheelchair users.

20 learning disabled users.

Programme of activities including dates and times

Programs are **7** days a week including Sundays, and operate from **9:00** am everyday until **9:00** pm

Throughout the day there are a series of different programs

targeted at different needs for clients, the older and younger are

separated. Programs include **3** hours a day further education, **3**

hours a day one to one private sessions, **2** hours a day therapy

session, **2** hours a day social activity, **2** hours per day social

activity older group.

Activities

Therapy

Speech therapy
emotional therapy
Social skills
confidence therapy

The only
way is up



1:1 therapy sessions at the rate of £55 per session



x 8 sessions a week = £441 per week.

x 48 weeks a year = £21,195 per year.

HOPE

Activities



Start the day the *healthy* way

Kol bonaich provides every morning a healthy breakfast and inspirational talks for disadvantaged children, youth and teens at risk who otherwise have no structure during the day or night.

This project motivates them to wake up nice and early. As a result they go to sleep early which has a positive impact on their lives and helps them become stable and successful members of society.

This also promotes healthy lifestyle choices and prevents them using drugs and alcohol

40 young teens benefiting from breakfast each morning

Total cost: £318 per week x 48 weeks a year =

£15,271 per year



Activities



Soup kitchen



Kol bonaich provides an evening program soup kitchen for troubled teens at risk and youth who come from poverty background where they have no other option of food other than the Kol Bonaich program many of them are homeless too.

Up to 40 healthy meals per day costing a total of £240
per day x 7 days a week = £1680 per week.
x 52 weeks a year = £87,360 per year.



Activities

Keep fit



Keep fit encourages young and older people from all walks of life particularly from our community where exercises is not usually available as a result of our cultural and traditional background. This program is aimed at tackling obesity within the community, 4 out of 10 are obese and our goal is to tackle this issue head on through organising stay healthy and fit programs such as swimming, exercises gym, culturally sensitive training sessions etc., we now have a contract with a major leisure centre where we operate our activities and programs.





Activities

Tackling domestic
abuse /
homelessness and
improving
employment.

Activities



Courses



Computer

Arts n' crafts



Photography



Further higher education classes

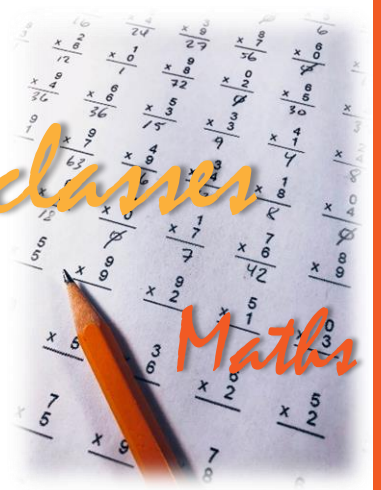
English



Music



Maths



Activities

Support sessions

**Private one to one
support sessions
and big brother
program.**



Achievements

Kol bonaich accepts everybody; no matter the circumstances.

Yiddy, 22

Every kid is one caring adult away from being a success story.

– Josh Shipp

A success story; one of many...

Aaron was a regular teen, he went to school, played with his friends and had a great relationship with his parents. Until the day his life turned over. His parents decided to separate and ultimately divorce. His life as he knew it was completely changed. He blamed his parents and let them know it “your ruining my life” he would tell his mother and on the few visits to his father he lashed out at him and left abruptly not bothering to say good bye. His behaviour worsened; he started hanging out with teens in the park smoking until the wee hours of the morning. This behaviour went on for some time till he found himself deep in the pit of destruction.

Fortunately kol bonaich were informed of his actions and stepped into the picture. He finally had someone looking at him and not through him. Kol bonaich took him under their wing and with the help of devoted volunteers he slowly started climbing out of his pit. He went for therapy and learned healthy ways to deal with his family’s situation, he started attending the activities and made friends with teens like himself going through a rough patch.

“Kol bonaich made me feel like a human being again, they didn’t judge; just accepted me for who I am. I owe them my life, my sanity and my peace of mind”

Kol bonaich, one happy family looking out for each other.

Benny, 16

NOBODY CAN GO BACK AND START A NEW BEGINNING. BUT ANYONE CAN START TODAY AND MAKE A NEW ENDING.
KAUSHANWISDOM

When kol bonaich picked me off the street I was in bad shape. My hair was long and messy, my clothes dirty and smelly and my shoes had definitely seen better days. Yet despite all that, the love and attention they gave me is indescribable. With their help and encouragement I learned to take care of myself, found a job and started enjoying life once more!

Meyer, 19

Trustees' Annual Report

Structure, governance and management

The charity was set up by trust deed dated 14th March 2012. The trustees provide their services free of charge. They are all involved in the regular running of the charity.

Reserves

The trustees try to ensure that the charity retains sufficient funds to cover immediate anticipated outgoings. They have contacts at all times with potential donors who are able to assist with the charity's requirements.

Risks

The trustees actively review the major risks which the charity faces on a regular basis and have established systems to mitigate such.

Public Benefit

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities and setting the grant making policy for the year.

Objectives and activities

To promote and advance the education of young people of the Jewish Community. To provide facilities and programmes for young people for their recreation and other leisure-time occupation and to develop their skills to enhance their employment prospects and to assist them in growing to full maturity as individuals and as members of society so that their conditions in life may improve.

Achievements and performance

The charity's activities have continued to expand and the trustees anticipate this to continue in the future.

Financial review

The charity's activities have increased during the year and the trustees anticipate this to continue in the future.

Plans for future periods

The trustees are not planning any significant change in the activities.

The trustees' annual report was approved on 20 July 2021 and signed on behalf of the board of trustees by:



MR L Y Schapiro
Trustee



Independent Examiner's Report to the Trustees of Kol Bonaich Year ended 30 September 2020

I report to the trustees on my examination of the financial statements of Kol Bonaich ('the charity') for the year ended 30 September 2020.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the 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 charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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.



S.Y. Steinhaus, FCA
Independent Examiner

Sugarwhite Meyer HS Ltd
First Floor
94 Stamford Hill
London
N16 6XS

Statement of Financial Activities

Year ended 30 September 2020

		2020	2019
		Unrestricted	
		funds	Total funds
	Note	£	£
Income and endowments			
Donations and legacies	4	187,922	187,922
Total income		187,922	187,922
Expenditure			
Expenditure on raising funds:			
Costs of other trading activities	5	13,921	13,921
Expenditure on charitable activities		174,877	174,877
Total expenditure		188,798	188,798
		(876)	(876)
Net expenditure and net movement in funds			
Reconciliation of funds			
Total funds brought forward		11,444	11,444
Total funds carried forward		10,568	10,568

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 6 to 12 form part of these financial statements.

Statement of Financial Position

30 September 2020

		2020	2019
	Note	£	£
Fixed assets			
Tangible fixed assets	10	5,122	6,026
Current assets			
Debtors	11	42,468	4,250
Cash at bank and in hand		15,832	3,002
		58,300	7,252
Creditors: amounts falling due within one year	12	52,854	1,834
Net current assets		5,446	5,418
Total assets less current liabilities		10,568	11,444
Net assets		10,568	11,444
Funds of the charity			
Unrestricted funds		10,568	11,444
Total charity funds	14	10,568	11,444

These financial statements were approved by the board of trustees and authorised for issue on 20 July 2021, and are signed on behalf of the board by:



MR L Y Schapiro
Trustee

The notes on pages 6 to 12 form part of these financial statements.

Notes to the Financial Statements

Year ended 30 September 2020

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 19 Moundfield Road, London, N16 6DT.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

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

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Notes to the Financial Statements (cont)

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, noncharitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Notes to the Financial Statements (cont)

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

- 15% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cashgenerating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Notes to the Financial Statements (cont)

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Donations and legacies

	Unrestricted Funds	Total Funds 2020	Unrestricted Funds	Total Funds 2019
	£	£	£	£
Donations				
Donations	186,485	186,485	98,428	98,428
Grants				
Government grant income	1,437	1,437	—	—
	187,922	187,922	98,428	98,428

Notes to the Financial Statements (cont)

5. Costs of other trading activities

	Unrestricted Funds	Total Funds 2020	Unrestricted Funds	Total Funds 2019
	£	£	£	£
Publicity and Office expenses	13,921	13,921	9,423	9,423

6. Training, coaching & mentoring

	2020	2019
	£	£
Grants to institutions		
Grants UK	7,270	(7,685)
Grants to individuals		
Grants Overseas	13,925	(7,330)
Total grants	21,195	(15,015)

7. Net expenditure

Net expenditure is stated after charging/(crediting):

	2020	2019
	£	£
Depreciation of tangible fixed assets	904	1,064

8. Independent examination fees

	2020	2019
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	768	480

Notes to the Financial Statements (cont)

9.Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

10.Tangible fixed assets

	Fixtures and fittings	Total
	£	£
Cost		
At 1 October 2019 and 30 September 2020	7,090	7,090
Depreciation		
At 1 October 2019	1,064	1,064
Charge for the year	904	904
At 30 September 2020	1,968	1,968
Carrying amount		
At 30 September 2020	5,122	5,122
At 30 September 2019	6,026	6,026

11. Debtors

	2020	2019
	£	£
Trade debtors	42,468	4,250

12.Creditors: amounts falling due within one year

	2020	2019
	£	£
Bank loans and overdrafts	42,500	—
Trade creditors	9,106	1,354
Accruals and deferred income	1,248	480
	52,854	1,834

Notes to the Financial Statements (cont)

13. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2020	2019
Recognised in income from donations and legacies:		
Government grants income	1,437	–

14.

Analysis of charitable funds Unrestricted funds

	At 1 October 2019 £	Income £	Expenditure £	At 30 September 2020 £
General funds	11,444	187,922	(188,798)	10,568

	At 1 October 2018 £	Income £	Expenditure £	At 30 September 2019 £
General funds	11,989	98,428	(98,973)	11,444

15. Analysis of net assets between funds

	Unrestricted Funds £	Total 2020 £
Tangible fixed assets	5,122	5,122
Current assets	58,300	58,300
Creditors less than 1 year	(52,854)	(52,854)
Net assets	10,568	10,568

	Unrestricted Funds £	Total Funds 2019 £
Tangible fixed assets	6,026	6,026
Current assets	7,252	7,252
Creditors less than 1 year	(1,834)	(1,834)
Net assets	11,444	11,444

Notes to the Financial Statements (cont)

16. Financial instruments

The carrying amount for each category of financial instrument is as follows:

	2020 £	2019 £
Financial assets that are debt instruments measured at amortised cost		
Trade debtors	42,468	4,250
Cash at Bank	15,832	3,001
	58,300	7,251
Financial liabilities measured at amortised cost		
Trade creditors	9,106	1,354
Accruals	1,248	480
Bank loan	42,500	—
	52,854	1,834

Kol Bonaich
Management Information
Year ended 30 September 2020

The following pages do not form part of the financial statements.

Kol Bonaich

Detailed Statement of Financial Activities

Year ended 30 September 2020

	2020	2019
	£	£
Income and endowments		
Donations and legacies		
Donations	186,485	98,428
Government grant income	1,437	—
	187,922	98,428
Total income	187,922	98,428
Expenditure		
Costs of other trading activities		
Publicity	2,550	3,468
Office expenditure	9,826	5,580
Equipment hire	1,545	375
	13,921	9,423
Expenditure on charitable activities		
Purchases	3,598	3,123
Wages and salaries	7,699	—
Rent	4,250	500
Repairs and maintenance	1,100	358
Insurance	3,566	886
Motor vehicle expenses	1,893	1,735
Other motor/travel costs	20,359	2,520
Legal and professional fees	5,485	1,200
Telephone	3,305	2,096
Other office costs	874	54
Depreciation	904	1,064
Other interest payable and similar charges	760	200
Training, coaching & mentoring	21,195	15,015
Food	95,921	57,513
Cleaning	856	3,050
Supplies	3,112	236
	174,877	89,550
Total expenditure	188,798	98,973
Net expenditure	(876)	(545)

Kol Bonaich

Notes to the Detailed Statement of Financial Activities

Year ended 30 September 2020

	2020	2019
	£	£
Costs of other trading activities Publicity and Office expenses		
Publicity	2,550	3,468
Office expenses	9,826	5,580
Equipment hire	1,545	375
	13,921	9,423
Costs of other trading activities	13,921	9,423
Expenditure on charitable activities		
Activity type 1		
Activities undertaken directly		
Purchases	3,398	3,000
Wages and salaries	7,699	—
Repairs & maintenance	1,100	358
Depreciation	904	1,064
Grants - UK	7,270	7,685
Food	95,921	57,513
Cleaning	856	3,050
Paper and supplies	3,112	236
	120,260	72,906
Grant funding activities		
Purchases	200	123
Rent	4,250	500
Motor/travel costs	2,859	20
Legal and professional fees	4,717	720
Telephone	3,305	2,096
Office costs	874	54
	16,205	3,513
Activity type 4		
Activities undertaken directly		
Other motor/travel costs	17,500	2,500
Grants - Overseas	13,925	7,330
	31,425	9,830
Governance costs		
Governance costs - insurance	3,566	886
Governance costs - motor vehicle expenses	1,893	1,735
Governance costs - accountancy fees	768	480
Bank interest & charges	760	200
	6,987	3,301
Expenditure on charitable activities	174,877	89,550