

# KEHAL MUNKATCH LTD

England & Wales · Charity number 1157128

## Details

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**Other names** KHAL MUNKATCH

**Status** Registered

**Legal form** Charitable company

**Company number** [08676852](#)

**Registered** 2014-05-20

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

## Contact

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**Address** First Floor Offices  
94 Stamford Hill  
London  
N16 6XS

**Phone** 02088016038

## Activities

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**Objects:** TO ADVANCE THE JEWISH RELIGION FOR THE BENEFIT OF THE PUBLIC THROUGH THE HOLDING OF PRAYER MEETINGS, STUDY SESSIONS, LECTURES, PUBLIC CELEBRATION OF RELIGIOUS FESTIVALS IN ACCORDANCE WITH THE TENETS OF THE ORTHODOX JEWISH RELIGION. TO ADVANCE THE EDUCATION OF JEWISH TEXTS AND TRADITIONS, FOR THE BENEFIT OF MEMBERS OF THE PUBLIC BY PROVIDING AND ASSISTING IN THE PROVISION OF APPROPRIATE FACILITIES NEEDED FOR SUCH PURPOSES. THE RELIEF OF FINANCIAL HARDSHIP, EITHER GENERALLY OR INDIVIDUALLY, IN CONDITIONS OF NEED, HARDSHIP AND DISTRESS WITHIN THE JEWISH COMMUNITY BY MAKING GRANTS OF MONEY FOR PROVIDING OR PAYING FOR ITEMS SERVICES OR FACILITIES OR PROVIDING SUCH PERSONS WITH GOODS OR SERVICES WHICH THEY COULD NOT OTHERWISE AFFORD THROUGH LACK OF MEANS. TO PROMOTE ANY PURPOSE THAT THE TRUSTEES MAY DECIDE AND THAT IS LEGALLY CONSIDERED CHARITABLE ACCORDING TO THE LAW OF ENGLAND AND WALES.

**Activities:** Maintenance of synagogue and learning centre

## Classification

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- **How:** Makes Grants To Individuals, Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** Elderly/old People, The General Public/mankind

## Geography

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- Hackney

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-09-30	£87,414	£88,724	-	-
2024-09-30	£70,877	£95,103	-	-
2023-09-30	£92,774	£98,332	-	-
2022-09-30	£95,259	£85,371	-	-
2021-09-30	£79,199	£65,701	-	-

## Trustees

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Name	Role	Appointed
CHAIM HONIG		2014-03-06
CHESKY KLEIN		2014-03-06
JOSEPH LIPSCHITZ		2014-03-06

**KEHAL MUNKATCH LTD**

England & Wales - Charity number 1157128

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# Accounts

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**REGISTERED COMPANY NUMBER: 08676852 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1157128**

**KEHAL MUNKATCH LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES AND**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 SEPTEMBER 2025**

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

**KEHAL MUNKATCH LIMITED**

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FOR THE YEAR ENDED 30 SEPTEMBER 2025**

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**KEHAL MUNKATCH LIMITED**

**REFERENCE AND ADMINISTRATIVE DETAILS  
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

<b>TRUSTEES</b>	J Lipschitz C A Honig C Klein
<b>REGISTERED OFFICE</b>	First Floor 94 Stamford Hill LONDON N16 6XS
<b>REGISTERED COMPANY NUMBER</b>	08676852 (England and Wales)
<b>REGISTERED CHARITY NUMBER</b>	1157128
<b>INDEPENDENT EXAMINER</b>	Sugarwhite Meyer HS Ltd First Floor 94 Stamford Hill London N16 6XS

# KEHAL MUNKATCH LIMITED

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2025

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 30 September 2021.

### 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

The objects of the charity are, the advancement of the religion and education in accordance with the Orthodox Jewish Faith, the relief of poverty and such other charitable objectives recognised by English law. The charity supports a place of worship and actively promotes studies and research in various forms of Jewish religious subjects.

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

### ACHIEVEMENTS AND PERFORMANCE

#### Charitable activities

The trustees are satisfied with the result of the year. Although there was an increase in income of about 23% with a reduction in expenditure of 7% the charity was still left with a deficit for the year.

### FINANCIAL REVIEW

#### Reserves policy

The trustees do not seek to maintain reserves, other than to ensure that they can continue the activities of the charity. Reserves at the year end were £5,642 (2024 - £6,952).

### FUTURE PLANS

The charity plans to continue its activities for the foreseeable future subject to satisfactory income.

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Governing document

The charity is constituted as a company limited by guarantee and is governed by its Memorandum and Articles of Association dated 4 September 2013.

#### Organisational structure

The day-to-day affairs of the company are administered by the trustees. It is not the intention of the trustees to appoint any new trustees. Should the situation change in the future, the trustees will apply suitable recruitment induction and training procedures.

#### Risk management

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

Approved by order of the board of trustees on 19 March 2026 and signed on its behalf by:

C Klein - Trustee

# INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF KEHAL MUNKATCH LIMITED

## Independent examiner's report to the trustees of Kehal Munkatch Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2025.

### Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 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.

### Independent examiner's statement

I have completed 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 Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

E Meyer FCA BSc

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

19 March 2026

**KEHAL MUNKATCH LIMITED**

**STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		87,413	-	87,413	70,876
Investment income	2	1	-	1	1
<b>Total</b>		87,414	-	87,414	70,877
 <b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Synagogogue expenditure	3	44,388	-	44,388	47,981
Grantmaking		42,244	-	42,244	44,080
Support		2,092	-	2,092	3,042
<b>Total</b>		88,724	-	88,724	95,103
 <b>NET INCOME/(EXPENDITURE)</b>		(1,310)	-	(1,310)	(24,226)
 <b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		6,952	-	6,952	31,178
 <b>TOTAL FUNDS CARRIED FORWARD</b>		5,642	-	5,642	6,952

The notes form part of these financial statements

**KEHAL MUNKATCH LIMITED (REGISTERED NUMBER: 08676852)**

**BALANCE SHEET  
30 SEPTEMBER 2025**

	Notes	2025 £	2024 £
<b>CURRENT ASSETS</b>			
Debtors	9	-	1,500
Cash at bank		18,826	10,464
		<u>18,826</u>	<u>11,964</u>
<b>CREDITORS</b>			
Amounts falling due within one year	10	(13,184)	(5,012)
		<u>5,642</u>	<u>6,952</u>
<b>NET CURRENT ASSETS</b>			
		<u>5,642</u>	<u>6,952</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>5,642</u>	<u>6,952</u>
<b>NET ASSETS</b>			
		<u><u>5,642</u></u>	<u><u>6,952</u></u>
<b>FUNDS</b>			
Unrestricted funds:	13		
General fund		<u>5,642</u>	<u>6,952</u>
<b>TOTAL FUNDS</b>			
		<u><u>5,642</u></u>	<u><u>6,952</u></u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 19 March 2026 and were signed on its behalf by:

C Klein - Trustee

# KEHAL MUNKATCH LIMITED

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2025

### 1. ACCOUNTING POLICIES

#### Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

#### Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, Donations are accounted for when received. All other income is recognised on a receivable basis.

#### Expenditure

Liabilities are recognised in the year in which they are incurred and includes irrecoverable VAT which is reported as part of the expenditure to which it relates.

Grants are only recognised in the accounts when paid.

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

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

#### Taxation

The charity is exempt from corporation tax on its charitable activities.

#### Going concern

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

### 2. INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
Deposit account interest	1	-	1	1
	<u>1</u>	<u>-</u>	<u>1</u>	<u>1</u>

### 3. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 4) £	Grant funding of activities (see note 5) £	Support costs (see note 6) £	Totals £
Synagogue expenditure	44,388	-	-	44,388
Grantmaking	-	42,244	-	42,244
Support	-	-	2,092	2,092
	<u>44,388</u>	<u>42,244</u>	<u>2,092</u>	<u>88,724</u>

**KEHAL MUNKATCH LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

**4. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Synagogue events	18,387	33,021
Synagogue upkeep	26,001	14,960
	<u>44,388</u>	<u>47,981</u>

**5. GRANTS PAYABLE**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Grantmaking	42,244	44,080
	<u>42,244</u>	<u>44,080</u>

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

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Advancement of education	2,235	-
	<u>2,235</u>	<u>-</u>

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

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Study grants	-	12,685
Relief of poverty	40,009	31,395
	<u>40,009</u>	<u>44,080</u>

**6. SUPPORT COSTS**

	<b>Other</b>	<b>Governance</b>	<b>Totals</b>
	<b>£</b>	<b>costs</b>	<b>£</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Support	472	1,620	2,092
	<u>472</u>	<u>1,620</u>	<u>2,092</u>

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

	<b>2025</b>	<b>2024</b>
	<b>Support</b>	<b>Total</b>
	<b>£</b>	<b>activities</b>
	<b>£</b>	<b>£</b>
Office costs	472	913
Independent examiner's fee	810	720
Independent examiner's other fees	810	720
General expenses	-	689
	<u>2,092</u>	<u>3,042</u>

**KEHAL MUNKATCH LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

**7. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 September 2025 nor for the year ended 30 September 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 30 September 2025 nor for the year ended 30 September 2024.

**8. AVERAGE NUMBER OF STAFF**

The average number of staff in the year was Nil (2024 - Nil)

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

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Other debtors	-	1,500
	<u>          </u>	<u>          </u>

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

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Bank loans and overdrafts (see note 11)	2,195	3,572
Other creditors	9,369	-
Accrued expenses	1,620	1,440
	<u>          </u>	<u>          </u>
	<u>13,184</u>	<u>5,012</u>

**11. LOANS**

An analysis of the maturity of loans is given below:

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Amounts falling due within one year on demand:		
Bank overdrafts	2,195	3,572
	<u>          </u>	<u>          </u>

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

	<b>Unrestricted</b>	<b>Restricted</b>	<b>2025</b>	<b>2024</b>
	<b>fund</b>	<b>fund</b>	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Current assets	18,826	-	18,826	11,964
Current liabilities	(13,184)	-	(13,184)	(5,012)
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
	<u>5,642</u>	<u>          </u>	<u>5,642</u>	<u>6,952</u>

**KEHAL MUNKATCH LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

**13. MOVEMENT IN FUNDS**

	<b>At 1.10.24 £</b>	<b>Net movement in funds £</b>	<b>At 30.9.25 £</b>
<b>Unrestricted funds</b>			
General fund	6,952	(1,310)	5,642
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>6,952</u>	<u>(1,310)</u>	<u>5,642</u>

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

	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Movement in funds £</b>
<b>Unrestricted funds</b>			
General fund	87,414	(88,724)	(1,310)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>87,414</u>	<u>(88,724)</u>	<u>(1,310)</u>

**Comparatives for movement in funds**

	<b>At 1.10.23 £</b>	<b>Net movement in funds £</b>	<b>Transfers between funds £</b>	<b>At 30.9.24 £</b>
<b>Unrestricted funds</b>				
General fund	17,102	(24,226)	14,076	6,952
<b>Restricted funds</b>				
Restricted fund	14,076	-	(14,076)	-
	<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>31,178</u>	<u>(24,226)</u>	<u>-</u>	<u>6,952</u>

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

	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Movement in funds £</b>
<b>Unrestricted funds</b>			
General fund	70,877	(95,103)	(24,226)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>70,877</u>	<u>(95,103)</u>	<u>(24,226)</u>

**KEHAL MUNKATCH LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

**14. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30 September 2025.

**KEHAL MUNKATCH LTD**

England & Wales - Charity number 1157128

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# Accounts

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**REGISTERED COMPANY NUMBER: 08676852 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1157128**

**KEHAL MUNKATCH LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES AND**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 SEPTEMBER 2024**

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

# KEHAL MUNKATCH LIMITED

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**KEHAL MUNKATCH LIMITED**

**REFERENCE AND ADMINISTRATIVE DETAILS  
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

<b>TRUSTEES</b>	J Lipschitz C A Honig C Klein
<b>REGISTERED OFFICE</b>	First Floor 94 Stamford Hill London N16 6XS
<b>REGISTERED COMPANY NUMBER</b>	08676852 (England and Wales)
<b>REGISTERED CHARITY NUMBER</b>	1157128
<b>INDEPENDENT EXAMINER</b>	Sugarwhite Meyer HS Ltd First Floor 94 Stamford Hill London N16 6XS

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 30 September 2021.

**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**

The objects of the charity are, the advancement of the religion and education in accordance with the Orthodox Jewish Faith, the relief of poverty and such other charitable objectives recognised by English law. The charity supports a place of worship and actively promotes studies and research in various forms of Jewish religious subjects.

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

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

The trustees are satisfied with the result of the year. There was reduction in income of about 24% with expenditure in line with last year. There was a deficit for the year funded from reserves held.

**FINANCIAL REVIEW**

**Reserves policy**

The trustees do not seek to maintain reserves, other than to ensure that they can continue the activities of the charity. Reserves at the year end were £6,952 of which £Nil are restricted (2023- £31,178 of which £14,076 were restricted).

**FUTURE PLANS**

The charity plans to continue its activities for the foreseeable future subject to satisfactory income.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is constituted as a company limited by guarantee and is governed by its Memorandum and Articles of Association dated 4 September 2013.

**Organisational structure**

The day-to-day affairs of the company are administered by the trustees. It is not the intention of the trustees to appoint any new trustees. Should the situation change in the future, the trustees will apply suitable recruitment induction and training procedures.

**Risk management**

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

Approved by order of the board of trustees on 10 January 2025 and signed on its behalf by:

C Klein - Trustee

# INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF KEHAL MUNKATCH LIMITED

## Independent examiner's report to the trustees of Kehal Munkatch Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2024.

### Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 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.

### Independent examiner's statement

I have completed 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 Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

E Meyer FCA BSc

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

10 January 2025

**KEHAL MUNKATCH LIMITED**

**STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		70,876	-	70,876	92,773
Investment income	2	1	-	1	1
<b>Total</b>		<u>70,877</u>	<u>-</u>	<u>70,877</u>	<u>92,774</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Synangogue expenditure	3	47,981	-	47,981	48,019
Grantmaking		44,080	-	44,080	47,390
Support		3,042	-	3,042	2,923
<b>Total</b>		<u>95,103</u>	<u>-</u>	<u>95,103</u>	<u>98,332</u>
<b>NET INCOME/(EXPENDITURE)</b>					
Transfers between funds	13	(24,226)	-	(24,226)	(5,558)
		<u>14,076</u>	<u>(14,076)</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		(10,150)	(14,076)	(24,226)	(5,558)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		17,102	14,076	31,178	36,736
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>6,952</u>	<u>-</u>	<u>6,952</u>	<u>31,178</u>

The notes form part of these financial statements

**KEHAL MUNKATCH LIMITED (REGISTERED NUMBER: 08676852)**

**BALANCE SHEET  
30 SEPTEMBER 2024**

	Notes	2024 £	2023 £
<b>CURRENT ASSETS</b>			
Debtors	9	1,500	1,500
Cash at bank		10,464	31,720
		<hr/>	<hr/>
		11,964	33,220
 <b>CREDITORS</b>			
Amounts falling due within one year	10	(5,012)	(2,042)
		<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		6,952	31,178
		<hr/>	<hr/>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		6,952	31,178
		<hr/>	<hr/>
<b>NET ASSETS</b>		6,952	31,178
		<hr/>	<hr/>
<b>FUNDS</b>	13		
Unrestricted funds:			
General fund		6,952	17,102
Restricted funds:			
Restricted fund		-	14,076
		<hr/>	<hr/>
<b>TOTAL FUNDS</b>		6,952	31,178
		<hr/>	<hr/>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 10 January 2025 and were signed on its behalf by:

C Klein - Trustee

The notes form part of these financial statements

# KEHAL MUNKATCH LIMITED

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2024

### 1. ACCOUNTING POLICIES

#### Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

#### Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, Donations are accounted for when received. All other income is recognised on a receivable basis.

#### Expenditure

Liabilities are recognised in the year in which they are incurred and includes irrecoverable VAT which is reported as part of the expenditure to which it relates.

Grants are only recognised in the accounts when paid.

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

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

#### Taxation

The charity is exempt from corporation tax on its charitable activities.

#### Going concern

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

### 2. INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
Deposit account interest	1	-	1	1
	<u>1</u>	<u>-</u>	<u>1</u>	<u>1</u>

### 3. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 4) £	Grant funding of activities (see note 5) £	Support costs (see note 6) £	Totals £
Synagogogue expenditure	47,981	-	-	47,981
Grantmaking	-	44,080	-	44,080
Support	-	-	3,042	3,042
	<u>47,981</u>	<u>44,080</u>	<u>3,042</u>	<u>95,103</u>

**KEHAL MUNKATCH LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

**4. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Synagogue events	33,021	24,410
Synagogue upkeep	14,960	23,609
	<u>47,981</u>	<u>48,019</u>

**5. GRANTS PAYABLE**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Grantmaking	44,080	47,390
	<u>44,080</u>	<u>47,390</u>

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

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Advancement of education	-	565
	<u>-</u>	<u>565</u>

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

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Study grants	12,685	11,965
Relief of poverty	31,395	34,060
	<u>44,080</u>	<u>46,025</u>

**6. SUPPORT COSTS**

	<b>Other</b>	<b>Governance</b>	<b>Totals</b>
	<b>£</b>	<b>costs</b>	<b>£</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Support	913	2,129	3,042
	<u>913</u>	<u>2,129</u>	<u>3,042</u>

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

	<b>2024</b>	<b>2023</b>
	<b>Support</b>	<b>Total</b>
	<b>£</b>	<b>activities</b>
	<b>£</b>	<b>£</b>
Office costs	913	1,530
Independent examiner's fee	720	630
Independent examiner's other fees	720	630
General expenses	689	133
	<u>3,042</u>	<u>2,923</u>

**KEHAL MUNKATCH LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

**7. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 September 2024 nor for the year ended 30 September 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 30 September 2024 nor for the year ended 30 September 2023.

**8. AVERAGE NUMBER OF STAFF**

The average number of staff in the year was Nil (2023 - Nil)

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

	<b>2024</b>	<b>2023</b>
	£	£
Other debtors	1,500	1,500
	<u>1,500</u>	<u>1,500</u>

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

	<b>2024</b>	<b>2023</b>
	£	£
Bank loans and overdrafts (see note 11)	3,572	782
Accrued expenses	1,440	1,260
	<u>5,012</u>	<u>2,042</u>

**11. LOANS**

An analysis of the maturity of loans is given below:

	<b>2024</b>	<b>2023</b>
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	3,572	782
	<u>3,572</u>	<u>782</u>

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

	<b>Unrestricted fund</b>	<b>Restricted fund</b>	<b>2024 Total funds</b>	<b>2023 Total funds</b>
	£	£	£	£
Current assets	11,964	-	11,964	33,220
Current liabilities	(5,012)	-	(5,012)	(2,042)
	<u>6,952</u>	<u>-</u>	<u>6,952</u>	<u>31,178</u>

**KEHAL MUNKATCH LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

**13. MOVEMENT IN FUNDS**

	<b>At 1.10.23 £</b>	<b>Net movement in funds £</b>	<b>Transfers between funds £</b>	<b>At 30.9.24 £</b>
<b>Unrestricted funds</b>				
General fund	17,102	(24,226)	14,076	6,952
<b>Restricted funds</b>				
Restricted fund	14,076	-	(14,076)	-
<b>TOTAL FUNDS</b>	<u>31,178</u>	<u>(24,226)</u>	<u>-</u>	<u>6,952</u>

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

	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Movement in funds £</b>
<b>Unrestricted funds</b>			
General fund	70,877	(95,103)	(24,226)
<b>TOTAL FUNDS</b>	<u>70,877</u>	<u>(95,103)</u>	<u>(24,226)</u>

**Comparatives for movement in funds**

	<b>At 1.10.22 £</b>	<b>Net movement in funds £</b>	<b>At 30.9.23 £</b>
<b>Unrestricted funds</b>			
General fund	22,660	(5,558)	17,102
<b>Restricted funds</b>			
Restricted fund	14,076	-	14,076
<b>TOTAL FUNDS</b>	<u>36,736</u>	<u>(5,558)</u>	<u>31,178</u>

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

	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Movement in funds £</b>
<b>Unrestricted funds</b>			
General fund	92,774	(98,332)	(5,558)
<b>TOTAL FUNDS</b>	<u>92,774</u>	<u>(98,332)</u>	<u>(5,558)</u>

**KEHAL MUNKATCH LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

**14. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30 September 2024.

**KEHAL MUNKATCH LTD**

England & Wales - Charity number 1157128

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# Accounts

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**REGISTERED COMPANY NUMBER: 08676852 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1157128**

**KEHAL MUNKATCH LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES AND**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 SEPTEMBER 2023**

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

**KEHAL MUNKATCH LIMITED**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

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**KEHAL MUNKATCH LIMITED**

**REFERENCE AND ADMINISTRATIVE DETAILS  
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

<b>TRUSTEES</b>	J Lipschitz C A Honig C Klein
<b>REGISTERED OFFICE</b>	First Floor 94 Stamford Hill London N16 6XS
<b>REGISTERED COMPANY NUMBER</b>	08676852 (England and Wales)
<b>REGISTERED CHARITY NUMBER</b>	1157128
<b>INDEPENDENT EXAMINER</b>	Sugarwhite Meyer HS Ltd First Floor 94 Stamford Hill London N16 6XS

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 30 September 2021.

**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**

The objects of the charity are, the advancement of the religion and education in accordance with the Orthodox Jewish Faith, the relief of poverty and such other charitable objectives recognised by English law. The charity supports a place of worship and actively promotes studies and research in various forms of Jewish religious subjects.

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

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

The trustees are pleased with the result of the year. Income was in line with the previous year. There was reduction of 10% in synagogue expenses and in view of the financial climate the trustees increased grantmaking by about 50% There was a deficit for the year.

**FINANCIAL REVIEW**

**Reserves policy**

The trustees do not seek to maintain reserves, other than to ensure that they can continue the activities of the charity. Reserves at the year end were £31,178 of which £14,076 are restricted (2022 - £36,736 of which £14,076 were restricted).

**FUTURE PLANS**

The charity plans to continue its activities for the foreseeable future subject to satisfactory income.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is constituted as a company limited by guarantee and is governed by its Memorandum and Articles of Association dated 4 September 2013.

**Organisational structure**

The day-to-day affairs of the company are administered by the trustees. It is not the intention of the trustees to appoint any new trustees. Should the situation change in the future, the trustees will apply suitable recruitment induction and training procedures.

**Risk management**

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

Approved by order of the board of trustees on 21 June 2024 and signed on its behalf by:

C Klein - Trustee

# INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF KEHAL MUNKATCH LIMITED

## Independent examiner's report to the trustees of Kehal Munkatch Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2023.

### Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 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.

### Independent examiner's statement

I have completed 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 Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

E Meyer FCA BSc

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

21 June 2024

**KEHAL MUNKATCH LIMITED**

**STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		92,773	-	92,773	95,259
Investment income	2	1	-	1	-
<b>Total</b>		92,774	-	92,774	95,259
 <b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Synagogogue expenditure	3	48,019	-	48,019	53,882
Grantmaking		47,390	-	47,390	30,079
Support		2,923	-	2,923	1,410
<b>Total</b>		98,332	-	98,332	85,371
 <b>NET INCOME/(EXPENDITURE)</b>		(5,558)	-	(5,558)	9,888
 <b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		22,660	14,076	36,736	26,848
 <b>TOTAL FUNDS CARRIED FORWARD</b>		17,102	14,076	31,178	36,736

The notes form part of these financial statements

**KEHAL MUNKATCH LIMITED (REGISTERED NUMBER: 08676852)**

**BALANCE SHEET  
30 SEPTEMBER 2023**

	Notes	2023 £	2022 £
<b>CURRENT ASSETS</b>			
Debtors	9	1,500	2,000
Cash at bank		31,720	35,816
		<u>33,220</u>	<u>37,816</u>
<b>CREDITORS</b>			
Amounts falling due within one year	10	(2,042)	(1,080)
		<u>31,178</u>	<u>36,736</u>
<b>NET CURRENT ASSETS</b>			
		<u>31,178</u>	<u>36,736</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>31,178</u>	<u>36,736</u>
<b>NET ASSETS</b>			
		<u>31,178</u>	<u>36,736</u>
<b>FUNDS</b>	13		
Unrestricted funds:			
General fund		17,102	22,660
Restricted funds:			
Restricted fund		14,076	14,076
<b>TOTAL FUNDS</b>		<u>31,178</u>	<u>36,736</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 21 June 2024 and were signed on its behalf by:

C Klein - Trustee

The notes form part of these financial statements

# KEHAL MUNKATCH LIMITED

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2023

### 1. ACCOUNTING POLICIES

#### Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

#### Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, Donations are accounted for when received. All other income is recognised on a receivable basis.

#### Expenditure

Liabilities are recognised in the year in which they are incurred and includes irrecoverable VAT which is reported as part of the expenditure to which it relates.

Grants are only recognised in the accounts when paid.

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

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

#### Taxation

The charity is exempt from corporation tax on its charitable activities.

#### Going concern

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

### 2. INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
Deposit account interest	1	-	1	-
	<u>1</u>	<u>-</u>	<u>1</u>	<u>-</u>

### 3. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 4) £	Grant funding of activities (see note 5) £	Support costs (see note 6) £	Totals £
Synagogogue expenditure	48,019	-	-	48,019
Grantmaking	-	47,390	-	47,390
Support	-	-	2,923	2,923
	<u>48,019</u>	<u>47,390</u>	<u>2,923</u>	<u>98,332</u>

**KEHAL MUNKATCH LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

**4. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Synagogue events	24,410	19,530
Synagogue upkeep	23,609	34,352
	<u>48,019</u>	<u>53,882</u>

**5. GRANTS PAYABLE**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Grantmaking	47,390	30,079

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

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Advancement of education	565	-

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

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Study grants	11,965	16,610
Relief of poverty	34,060	13,469
	<u>46,025</u>	<u>30,079</u>

**6. SUPPORT COSTS**

	<b>Other</b>	<b>Governance</b>	<b>Totals</b>
	<b>£</b>	<b>costs</b>	<b>£</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Support	1,530	1,393	2,923

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

	<b>2023</b>	<b>2022</b>
	<b>Support</b>	<b>Total</b>
	<b>£</b>	<b>activities</b>
	<b>£</b>	<b>£</b>
Sundries	1,530	330
Independent examiner's fee	630	540
Independent examiner's other fees	630	540
General expenses	133	-
	<u>2,923</u>	<u>1,410</u>

**KEHAL MUNKATCH LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

**7. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 September 2023 nor for the year ended 30 September 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 30 September 2023 nor for the year ended 30 September 2022.

**8. AVERAGE NUMBER OF STAFF**

The average number of staff in the year was Nil (2022 - Nil)

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

	<b>2023</b>	<b>2022</b>
	£	£
Other debtors	1,500	-
Loan	-	2,000
	1,500	2,000
	1,500	2,000

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

	<b>2023</b>	<b>2022</b>
	£	£
Bank loans and overdrafts (see note 11)	782	-
Accrued expenses	1,260	1,080
	2,042	1,080
	2,042	1,080

**11. LOANS**

An analysis of the maturity of loans is given below:

	<b>2023</b>	<b>2022</b>
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	782	-
	782	-

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

	<b>Unrestricted fund</b>	<b>Restricted fund</b>	<b>2023 Total funds</b>	<b>2022 Total funds</b>
	£	£	£	£
Current assets	19,144	14,076	33,220	37,816
Current liabilities	(2,042)	-	(2,042)	(1,080)
	17,102	14,076	31,178	36,736
	17,102	14,076	31,178	36,736

**KEHAL MUNKATCH LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

**13. MOVEMENT IN FUNDS**

	At 1.10.22 £	Net movement in funds £	At 30.9.23 £
<b>Unrestricted funds</b>			
General fund	22,660	(5,558)	17,102
<b>Restricted funds</b>			
Restricted fund	14,076	-	14,076
<b>TOTAL FUNDS</b>	36,736	(5,558)	31,178

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	92,774	(98,332)	(5,558)
<b>TOTAL FUNDS</b>	92,774	(98,332)	(5,558)

**Comparatives for movement in funds**

	At 1.10.21 £	Net movement in funds £	At 30.9.22 £
<b>Unrestricted funds</b>			
General fund	26,848	(4,188)	22,660
<b>Restricted funds</b>			
Restricted fund	-	14,076	14,076
<b>TOTAL FUNDS</b>	26,848	9,888	36,736

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	80,259	(84,447)	(4,188)
<b>Restricted funds</b>			
Restricted fund	15,000	(924)	14,076
<b>TOTAL FUNDS</b>	95,259	(85,371)	9,888

**KEHAL MUNKATCH LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

**14. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30 September 2023.

**KEHAL MUNKATCH LTD**

England & Wales - Charity number 1157128

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# Accounts

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**REGISTERED COMPANY NUMBER: 08676852 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1157128**

**KEHAL MUNKATCH LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES AND**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 SEPTEMBER 2022**

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

**KEHAL MUNKATCH LIMITED**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

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**KEHAL MUNKATCH LIMITED**

**REFERENCE AND ADMINISTRATIVE DETAILS  
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

<b>TRUSTEES</b>	J Lipschitz C A Honig C Klein
<b>REGISTERED OFFICE</b>	First Floor 94 Stamford Hill LONDON N16 6XS
<b>REGISTERED COMPANY NUMBER</b>	08676852 (England and Wales)
<b>REGISTERED CHARITY NUMBER</b>	1157128
<b>INDEPENDENT EXAMINER</b>	Sugarwhite Meyer HS Ltd First Floor 94 Stamford Hill London N16 6XS

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 30 September 2021.

**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**

The objects of the charity are, the advancement of the religion and education in accordance with the Orthodox Jewish Faith, the relief of poverty and such other charitable objectives recognised by English law. The charity supports a place of worship and actively promotes studies and research in various forms of Jewish religious subjects.

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

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

There trustees are pleased with the result of the year. The synagogue has started events again as Covid restrictions were eased.

**FINANCIAL REVIEW**

**Reserves policy**

The trustees do not seek to maintain reserves, other than to ensure that they can continue the activities of the charity. Reserves at the year end were £22,660 unrestricted and £14,076 restricted (2021 - £26,848 unrestricted).

**FUTURE PLANS**

The charity plans to continue its activities for the foreseeable future subject to satisfactory income.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is constituted as a company limited by guarantee and is governed by its Memorandum and Articles of Association dated 4 September 2013.

**Organisational structure**

The day-to-day affairs of the company are administered by the trustees. It is not the intention of the trustees to appoint any new trustees. Should the situation change in the future, the trustees will apply suitable recruitment induction and training procedures.

**Risk management**

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

Approved by order of the board of trustees on 25 May 2023 and signed on its behalf by:

C Klein - Trustee

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF KEHAL MUNKATCH LIMITED**

### **Independent examiner's report to the trustees of Kehal Munkatch Limited ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2022.

### **Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 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.

### **Independent examiner's statement**

I have completed 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 Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

E Meyer FCA BSc

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

25 May 2023

**KEHAL MUNKATCH LIMITED**

**STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		80,259	15,000	95,259	79,199
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	2				
Charitable activities		84,447	924	85,371	65,701
<b>NET INCOME/(EXPENDITURE)</b>		(4,188)	14,076	9,888	13,498
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		26,848	-	26,848	13,350
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>22,660</u>	<u>14,076</u>	<u>36,736</u>	<u>26,848</u>

The notes form part of these financial statements

**KEHAL MUNKATCH LIMITED (REGISTERED NUMBER: 08676852)**

**BALANCE SHEET  
30 SEPTEMBER 2022**

	<b>Notes</b>	<b>2022 £</b>	<b>2021 £</b>
<b>CURRENT ASSETS</b>			
Debtors	8	2,000	2,000
Cash at bank		35,816	25,748
		<u>37,816</u>	<u>27,748</u>
<b>CREDITORS</b>			
Amounts falling due within one year	9	(1,080)	(900)
		<u>36,736</u>	<u>26,848</u>
<b>NET CURRENT ASSETS</b>			
		<u>36,736</u>	<u>26,848</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>36,736</u>	<u>26,848</u>
<b>NET ASSETS</b>			
		<u>36,736</u>	<u>26,848</u>
<b>FUNDS</b>	11		
Unrestricted funds:			
General fund		22,660	26,848
Restricted funds:			
Restricted fund		<u>14,076</u>	<u>-</u>
<b>TOTAL FUNDS</b>		<u>36,736</u>	<u>26,848</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 25 May 2023 and were signed on its behalf by:

C Klein - Trustee

The notes form part of these financial statements

# KEHAL MUNKATCH LIMITED

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2022

### 1. ACCOUNTING POLICIES

#### Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

#### Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, Donations are accounted for when received. All other income is recognised on a receivable basis.

#### Expenditure

Liabilities are recognised in the year in which they are incurred and includes irrecoverable VAT which is reported as part of the expenditure to which it relates.

Grants are only recognised in the accounts when paid.

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

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

#### Taxation

The charity is exempt from corporation tax on its charitable activities.

#### Going concern

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

### 2. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 3) £	Grant funding of activities (see note 4) £	Support costs (see note 5) £	Totals £
Charitable activities	53,882	30,079	1,410	85,371

**KEHAL MUNKATCH LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

**3. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Synagogue events	19,530	16,174
Synagogue upkeep	34,352	18,807
	<u>53,882</u>	<u>34,981</u>

**4. GRANTS PAYABLE**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Charitable activities	<u>30,079</u>	<u>29,760</u>

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

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Study grants	16,610	11,020
Relief of poverty	13,469	18,740
	<u>30,079</u>	<u>29,760</u>

**5. SUPPORT COSTS**

	<b>Other</b>	<b>Governance</b>	<b>Totals</b>
	<b>£</b>	<b>costs</b>	<b>£</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Charitable activities	<u>330</u>	<u>1,080</u>	<u>1,410</u>

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

	<b>2022</b>	<b>2021</b>
	<b>Charitable</b>	<b>Total</b>
	<b>activities</b>	<b>activities</b>
	<b>£</b>	<b>£</b>
Sundries	330	60
Independent examiner's fee	540	450
Independent examiner's other fees	540	450
	<u>1,410</u>	<u>960</u>

**6. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 September 2022 nor for the year ended 30 September 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 30 September 2022 nor for the year ended 30 September 2021.

**KEHAL MUNKATCH LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

**7. AVERAGE NUMBER OF STAFF**

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

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

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Loan	2,000	2,000
	<u>2,000</u>	<u>2,000</u>

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

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Accrued expenses	1,080	900
	<u>1,080</u>	<u>900</u>

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

	<b>Unrestricted fund</b>	<b>Restricted fund</b>	<b>2022 Total funds</b>	<b>2021 Total funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Current assets	23,740	14,076	37,816	27,748
Current liabilities	(1,080)	-	(1,080)	(900)
	<u>22,660</u>	<u>14,076</u>	<u>36,736</u>	<u>26,848</u>

**11. MOVEMENT IN FUNDS**

	<b>At 1.10.21</b>	<b>Net movement in funds</b>	<b>At 30.9.22</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>			
General fund	26,848	(4,188)	22,660
<b>Restricted funds</b>			
Restricted fund	-	14,076	14,076
	<u>26,848</u>	<u>9,888</u>	<u>36,736</u>
<b>TOTAL FUNDS</b>	<u>26,848</u>	<u>9,888</u>	<u>36,736</u>

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

	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Movement in funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>			
General fund	80,259	(84,447)	(4,188)
<b>Restricted funds</b>			
Restricted fund	15,000	(924)	14,076
	<u>95,259</u>	<u>(85,371)</u>	<u>9,888</u>
<b>TOTAL FUNDS</b>	<u>95,259</u>	<u>(85,371)</u>	<u>9,888</u>

**KEHAL MUNKATCH LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

**11. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	<b>At 1.10.20 £</b>	<b>Net movement in funds £</b>	<b>At 30.9.21 £</b>
<b>Unrestricted funds</b>			
General fund	13,350	13,498	26,848
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>13,350</u>	<u>13,498</u>	<u>26,848</u>

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

	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Movement in funds £</b>
<b>Unrestricted funds</b>			
General fund	79,199	(65,701)	13,498
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>79,199</u>	<u>(65,701)</u>	<u>13,498</u>

**12. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30 September 2022.

**KEHAL MUNKATCH LTD**

England & Wales - Charity number 1157128

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# Accounts

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**REGISTERED COMPANY NUMBER: 08676852 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1157128**

**KEHAL MUNKATCH LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES AND**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 SEPTEMBER 2021**

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

**KEHAL MUNKATCH LIMITED**

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FOR THE YEAR ENDED 30 SEPTEMBER 2021**

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**KEHAL MUNKATCH LIMITED**

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

<b>TRUSTEES</b>	J Lipschitz C A Honig C Klein
<b>REGISTERED OFFICE</b>	First Floor 94 Stamford Hill LONDON N16 6XS
<b>REGISTERED COMPANY NUMBER</b>	08676852 (England and Wales)
<b>REGISTERED CHARITY NUMBER</b>	1157128
<b>INDEPENDENT EXAMINER</b>	Sugarwhite Meyer HS Ltd First Floor 94 Stamford Hill London N16 6XS

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

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 30 September 2021.

**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**

The objects of the charity are, the advancement of the religion and education in accordance with the Orthodox Jewish Faith, the relief of poverty and such other charitable objectives recognised by English law. The charity supports a place of worship and actively promotes studies and research in various forms of Jewish religious subjects.

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

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

There was an increase in donations of about 10%. Due to Covid synagogue expenditure was much reduced. The trustees increased grantmaking especially to those suffering the effect of Covid. There was a surplus for the year.

**FINANCIAL REVIEW**

**Reserves policy**

The trustees do not seek to maintain reserves, other than to ensure that they can continue the activities of the charity. Reserves at the year end were £26,848 (2020 - £13,350).

**FUTURE PLANS**

The charity plans to continue its activities for the foreseeable future subject to satisfactory income.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is constituted as a company limited by guarantee and is governed by its Memorandum and Articles of Association dated 4 September 2013.

**Organisational structure**

The day-to-day affairs of the company are administered by the trustees. It is not the intention of the trustees to appoint any new trustees. Should the situation change in the future, the trustees will apply suitable recruitment induction and training procedures.

**Risk management**

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

Approved by order of the board of trustees on 12 May 2022 and signed on its behalf by:

C Klein - Trustee

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF KEHAL MUNKATCH LIMITED**

### **Independent examiner's report to the trustees of Kehal Munkatch Limited ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2021.

### **Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 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.

### **Independent examiner's statement**

I have completed 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 Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

M Hager FAPA ACCA  
Sugarwhite Meyer HS Ltd  
First Floor  
94 Stamford Hill  
London  
N16 6XS

12 May 2022

**KEHAL MUNKATCH LIMITED**

**STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

		<b>2021 Unrestricted fund £</b>	<b>2020 Total funds £</b>
<b>INCOME AND ENDOWMENTS FROM</b>	<b>Notes</b>		
Donations and legacies		79,199	73,364
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>	2		
Charitable activities		65,701	74,978
<b>NET INCOME/(EXPENDITURE)</b>		<u>13,498</u>	<u>(1,614)</u>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		13,350	14,964
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>26,848</u></u>	<u><u>13,350</u></u>

The notes form part of these financial statements

**KEHAL MUNKATCH LIMITED (REGISTERED NUMBER: 08676852)**

**BALANCE SHEET  
30 SEPTEMBER 2021**

	<b>Notes</b>	<b>2021 Total funds £</b>	<b>2020 Total funds £</b>
<b>CURRENT ASSETS</b>			
Debtors	8	2,000	3,000
Cash at bank		25,748	11,190
		<u>27,748</u>	<u>14,190</u>
<b>CREDITORS</b>			
Amounts falling due within one year	9	(900)	(840)
		<u>26,848</u>	<u>13,350</u>
<b>NET CURRENT ASSETS</b>			
		<u>26,848</u>	<u>13,350</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>26,848</u>	<u>13,350</u>
<b>NET ASSETS</b>			
		<u>26,848</u>	<u>13,350</u>
<b>FUNDS</b>			
Unrestricted funds:			
General fund		<u>26,848</u>	<u>13,350</u>
<b>TOTAL FUNDS</b>			
		<u>26,848</u>	<u>13,350</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 12 May 2022 and were signed on its behalf by:

C Klein - Trustee

The notes form part of these financial statements

# KEHAL MUNKATCH LIMITED

## 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 charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

#### Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, Donations are accounted for when received. All other income is recognised on a receivable basis.

#### Expenditure

Liabilities are recognised in the year in which they are incurred and includes irrecoverable VAT which is reported as part of the expenditure to which it relates.

Grants are only recognised in the accounts when paid.

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

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

#### Taxation

The charity is exempt from corporation tax on its charitable activities.

#### Going concern

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

### 2. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 3) £	Grant funding of activities (see note 4) £	Support costs (see note 5) £	Totals £
Charitable activities	34,981	29,760	960	65,701

**KEHAL MUNKATCH LIMITED**

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

**3. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Synagogue events	16,174	29,968
Synagogue upkeep	18,807	25,699
	<u>34,981</u>	<u>55,667</u>

**4. GRANTS PAYABLE**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Charitable activities	29,760	17,015
	<u>29,760</u>	<u>17,015</u>

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

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Study grants	11,020	8,790
Relief of poverty	18,740	8,225
	<u>29,760</u>	<u>17,015</u>

**5. SUPPORT COSTS**

	<b>Other</b>	<b>Governance</b>	<b>Totals</b>
	<b>£</b>	<b>costs</b>	<b>£</b>
		<b>£</b>	
Charitable activities	60	900	960
	<u>60</u>	<u>900</u>	<u>960</u>

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

	<b>2021</b>	<b>2020</b>
	<b>Charitable</b>	<b>Total</b>
	<b>activities</b>	<b>activities</b>
	<b>£</b>	<b>£</b>
Sundries	60	1,203
Independent examiner's fee	450	420
Independent examiner's other fees	450	420
General expenses	-	253
	<u>960</u>	<u>2,296</u>

**6. 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.

**KEHAL MUNKATCH LIMITED**

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

**7. AVERAGE NUMBER OF STAFF**

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

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

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Other debtors	-	1,000
Loan	2,000	2,000
	<u>2,000</u>	<u>3,000</u>

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

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Accrued expenses	900	840
	<u>900</u>	<u>840</u>

**10. RELATED PARTY DISCLOSURES**

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