

KEREN L'KIRUV YISROEL

England & Wales · Charity number 1177396

Details

Status	Registered
Legal form	Charitable company
Company number	11120569
Registered	2018-03-02
Register	View on the Charity Commission register

Contact

Address	Rico House George Street Prestwich Manchester M25 9WS
Phone	01617720228

Activities

Objects: 4.1 FOR THE PUBLIC BENEFIT TO PROMOTE THE EDUCATION OF PEOPLE OF ALL AGES AROUND THE WORLD IN SUCHWAYS AS THE CHARITY TRUSTEES THINK FIT, INCLUDING AWARDING TO SUCH PERSONS SCHOLARSHIPS, MAINTENANCE ALLOWANCES OR GRANTS; OR BY GRANTS TO CHARITIES OR OTHER ORGANIZATIONS WORLDWIDE THAT PROVIDE EDUCATION. 4.2 THE PREVENTION OR RELIEF OF POVERTY OR FINANCIAL HARDSHIP ANYWHERE IN THE WORLD BY PROVIDING: GRANTS OR LOANS TO INDIVIDUALS IN NEED AND/OR CHARITIES, OR OTHER ORGANIZATIONS WORKING TO PREVENT OR RELIEVE POVERTY OR FINANCIAL HARDSHIP. 4.3 TO ADVANCE THE ORTHODOX JEWISH RELIGION WORLDWIDE FOR THE BENEFIT OF THE PUBLIC IN ACCORDANCE WITH THE PRINCIPLES OF THE CODE OF JEWISH LAW (SHULCHAN ARUCH). 4.4 TO PROMOTE AND PROTECT THE PHYSICAL AND MENTAL HEALTH OF SUFFERERS OF ANY MEDICAL CONDITIONS AROUND THE WORLD THROUGH THE PROVISION OF FINANCIAL ASSISTANCE, SUPPORT AND PRACTICAL ADVICE.

Activities: The charity provides grants primarily to other charities, in line with its objects.

Classification

- **How:** Makes Grants To Organisations
- **What:** General Charitable Purposes, Education/training, Disability, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** Children/young People, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Israel
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£20,621	£10,900	-	-
2023-12-31	£70,614	£71,521	-	-
2022-12-31	£122,930	£126,748	-	-
2021-12-31	£104,946	£100,418	-	-
2020-12-31	£102,427	£105,745	-	-

Trustees

Name	Role	Appointed
MICHAEL FUERST	Chair	2017-12-13
SHARON FUERST		2017-12-13
URIEL ROSEN		2017-12-20

KEREN L'KIRUV YISROEL

England & Wales - Charity number 1177396

Accounts

Keren L'Kiruv Yisroel
Company Limited by Guarantee
Unaudited Financial Statements
31 December 2023

LEVENSONS LTD
Chartered Certified Accountants
Rico House
George Street
Manchester
M25 9WS

Keren L'Kiruv Yisroel

Company Limited by Guarantee

Financial Statements

Year ended 31 December 2023

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Keren L'Kiruv Yisroel

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 December 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 31 December 2023.

Reference and administrative details

Registered charity name Keren L'Kiruv Yisroel

Charity registration number 1177396

Company registration number 11120569

Principal office and registered office 6 Delcot Close
Prestwich
M25 9WS

The trustees

Mr ME Fuerst
Mr U Rosen
Mrs SG Fuerst

Independent examiner Yisroel Levenson FCCA CTA
Rico House
George Street
Manchester
M25 9WS

Structure, governance and management

New trustees are recruited as required, from the community of beneficiaries, based on their interests, skills and expertise. New trustees are given a full induction by the directors. Trustees can retire when they wish as they do not serve under a fixed term of tenure.

Objectives and activities

The charity donated funds to a school for students from disadvantaged backgrounds. The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Achievements and performance

The charity successfully distributed funds to support religious and educational development.

Keren L'Kiruv Yisroel

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2023

Financial review

Income from donations and investments totalled £70,614 (2022 - £122,930). Expenditure in furtherance of charitable activities aggregated £71,521 (2022 - £126,748) resulting in net expenditure of £907 (2022 - £3,818). The financial results of the charity's activities for the year to 31 December 2023 are fully reflected on pages 4 and 5 of the Financial Statements together with the notes thereon.

The trustees' annual report and the strategic report were approved on 27 September 2024 and signed on behalf of the board of trustees by:

Mr ME Fuerst
Trustee

Keren L'Kiruv Yisroel

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Keren L'Kiruv Yisroel

Year ended 31 December 2023

I report to the trustees on my examination of the financial statements of Keren L'Kiruv Yisroel ('the charity') for the year ended 31 December 2023.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the 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 charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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.

Yisroel Levenson FCCA CTA
Independent Examiner

Rico House
George Street
Manchester
M25 9WS

27 September 2024

Keren L'Kiruv Yisroel

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 December 2023

		2023		2022
		Unrestricted	Total funds	Total funds
	Note	funds	£	£
		£	£	£
Income and endowments				
Donations and legacies	5	70,614	70,614	122,930
Total income		70,614	70,614	122,930
Expenditure				
Expenditure on charitable activities	6,7	71,521	71,521	126,748
Total expenditure		71,521	71,521	126,748
Net expenditure and net movement in funds		(907)	(907)	(3,818)
Reconciliation of funds				
Total funds brought forward		1,315	1,315	5,133
Total funds carried forward		408	408	1,315

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 11 form part of these financial statements.

Keren L'Kiruv Yisroel

Company Limited by Guarantee

Statement of Financial Position

31 December 2023

	Note	2023 £	2022 £
Current assets			
Cash at bank and in hand		1,008	5,889
Creditors: amounts falling due within one year	13	<u>600</u>	<u>4,574</u>
Net current assets		<u>408</u>	<u>1,315</u>
Total assets less current liabilities		<u>408</u>	<u>1,315</u>
Net assets		<u>408</u>	<u>1,315</u>
Funds of the charity			
Unrestricted funds		<u>408</u>	<u>1,315</u>
Total charity funds	14	<u>408</u>	<u>1,315</u>

For the year ending 31 December 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 27 September 2024, and are signed on behalf of the board by:

Mr ME Fuerst
Trustee

The notes on pages 6 to 11 form part of these financial statements.

Keren L'Kiruv Yisroel

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 December 2023

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 6 Delcot Close, Prestwich, M25 9WS.

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 Companies Act 2006.

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.

3. Accounting policies *(continued)*

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, non-charitable 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.

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.

3. Accounting policies *(continued)*

Financial instruments *(continued)*

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. Limited by guarantee

Every member of the charity is obliged to contribute such amount as may be required not exceeding £10 to the assets of the company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Keren L'Kiruv Yisroel

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Donations				
Donations type 1	70,614	70,614	122,930	122,930

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Activity type 1	70,920	70,920	126,048	126,048
Support costs	601	601	700	700
	<u>71,521</u>	<u>71,521</u>	<u>126,748</u>	<u>126,748</u>

7. Expenditure on charitable activities by activity type

	Grant funding of activities £	Support costs £	Total funds 2023 £	Total fund 2022 £
Activity type 1	70,920	601	71,521	126,748

8. Analysis of support costs

	Analysis of support costs activity 1 £	Total 2023 £	Total 2022 £
Governance costs	600	600	700

9. Analysis of grants

	2023 £	2022 £
Grants to institutions		
Grants to institutions type 1	70,920	126,048
Total grants	<u>70,920</u>	<u>126,048</u>

10. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	600	600

Keren L'Kiruv Yisroel

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

11. Staff costs

The average head count of employees during the year was Nil (2022: Nil).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

12. Trustee remuneration and expenses

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

13. Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals and deferred income	600	600
Other creditors - desc in a/cs	—	3,974
	<u>600</u>	<u>4,574</u>

14. Analysis of charitable funds

Unrestricted funds

	At 1 January 2023	Income	Expenditure	At 31 December 2023
	£	£	£	£
General funds	<u>1,315</u>	<u>70,614</u>	<u>(71,521)</u>	<u>408</u>

	At 1 January 2022	Income	Expenditure	At 31 December 2022
	£	£	£	£
General funds	<u>5,133</u>	<u>122,930</u>	<u>(126,748)</u>	<u>1,315</u>

Keren L'Kiruv Yisroel

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

15. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2023 £
Current assets	1,008	1,008
Creditors less than 1 year	(600)	(600)
Net assets	<u>408</u>	<u>408</u>

	Unrestricted Funds £	Total Funds 2022 £
Current assets	5,889	5,889
Creditors less than 1 year	(4,574)	(4,574)
Net assets	<u>1,315</u>	<u>1,315</u>

KEREN L'KIRUV YISROEL

England & Wales - Charity number 1177396

Accounts

Keren L'Kiruv Yisroel
Company Limited by Guarantee
Unaudited Financial Statements
31 December 2022

LEVENSONS LTD
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Rico House
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M25 9WS

Keren L'Kiruv Yisroel

Company Limited by Guarantee

Financial Statements

Year ended 31 December 2022

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Keren L'Kiruv Yisroel

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 December 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 31 December 2022.

Reference and administrative details

Registered charity name Keren L'Kiruv Yisroel

Charity registration number 1177396

Company registration number 11120569

Principal office and registered office 6 Delcot Close
Prestwich
M25 9WS

The trustees

Mr ME Fuerst
Mr U Rosen
Mrs SG Fuerst

Independent examiner Yisroel Levenson FCCA CTA
Rico House
George Street
Manchester
M25 9WS

Structure, governance and management

New trustees are recruited as required, from the community of beneficiaries, based on their interests, skills and expertise. New trustees are given a full induction by the directors. Trustees can retire when they wish as they do not serve under a fixed term of tenure.

Objectives and activities

The charity donated funds to a school for students from disadvantaged backgrounds. The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Achievements and performance

The charity successfully distributed funds to support religious and educational development.

Keren L'Kiruv Yisroel

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2022

Financial review

Income from donations and investments totalled £122,930 (2021 - £104,946). Expenditure in furtherance of charitable activities aggregated £126,748 (2021 - £100,418) resulting in net expenditure of £3,818 (2021 - income £4,528). The financial results of the charity's activities for the year to 31 December 2022 are fully reflected on pages 5 and 6 of the Financial Statements together with the notes thereon.

The trustees' annual report and the strategic report were approved on 31 October 2023 and signed on behalf of the board of trustees by:

Mr ME Fuerst
Trustee

Keren L'Kiruv Yisroel

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Keren L'Kiruv Yisroel

Year ended 31 December 2022

I report to the trustees on my examination of the financial statements of Keren L'Kiruv Yisroel ('the charity') for the year ended 31 December 2022.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the 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 charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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.

Yisroel Levenson FCCA CTA
Independent Examiner

Rico House
George Street
Manchester
M25 9WS

Keren L'Kiruv Yisroel

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 December 2022

		2022		2021
		Unrestricted	Total funds	Total funds
	Note	funds	£	£
		£	£	£
Income and endowments				
Donations and legacies	5	122,930	122,930	104,946
Total income		122,930	122,930	104,946
Expenditure				
Expenditure on charitable activities	6,7	126,748	126,748	100,417
Total expenditure		126,748	126,748	100,417
Net (expenditure)/income and net movement in funds		(3,818)	(3,818)	4,529
Reconciliation of funds				
Total funds brought forward		5,133	5,133	605
Total funds carried forward		1,315	1,315	5,134

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 11 form part of these financial statements.

Keren L'Kiruv Yisroel

Company Limited by Guarantee

Statement of Financial Position

31 December 2022

	Note	2022 £	2021 £
Current assets			
Cash at bank and in hand		5,889	9,608
Creditors: amounts falling due within one year	13	<u>4,574</u>	<u>4,474</u>
Net current assets		<u>1,315</u>	<u>5,134</u>
Total assets less current liabilities		<u>1,315</u>	<u>5,134</u>
Net assets		<u>1,315</u>	<u>5,134</u>
Funds of the charity			
Unrestricted funds		<u>1,315</u>	<u>5,134</u>
Total charity funds	14	<u>1,315</u>	<u>5,134</u>

For the year ending 31 December 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 31 October 2023, and are signed on behalf of the board by:

Mr ME Fuerst
Trustee

The notes on pages 6 to 11 form part of these financial statements.

Keren L'Kiruv Yisroel

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 December 2022

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 6 Delcot Close, Prestwich, M25 9WS.

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 Companies Act 2006.

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.

3. Accounting policies *(continued)*

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, non-charitable 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.

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.

3. Accounting policies *(continued)*

Financial instruments *(continued)*

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. Limited by guarantee

Every member of the charity is obliged to contribute such amount as may be required not exceeding £10 to the assets of the company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Keren L'Kiruv Yisroel

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Donations				
Donations type 1	122,930	122,930	104,946	104,946

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Activity type 1	126,048	126,048	93,390	93,390
Support costs	700	700	7,027	7,027
	126,748	126,748	100,417	100,417

7. Expenditure on charitable activities by activity type

	Grant funding of activities £	Support costs £	Total funds 2022 £	Total fund 2021 £
Activity type 1	126,048	700	126,748	100,417

8. Analysis of support costs

	Analysis of support costs activity 1 £	Total 2022 £	Total 2021 £
Governance costs	700	700	600

9. Analysis of grants

	2022 £	2021 £
Grants to institutions		
Grants to institutions type 1	126,048	61,600
Grants to individuals		
Grants to individuals type 1	—	61,790
Total grants	126,048	123,390

Keren L'Kiruv Yisroel

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

10. Independent examination fees

	2022 £	2021 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>600</u>	<u>600</u>

11. Staff costs

The average head count of employees during the year was Nil (2021: Nil).

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

12. Trustee remuneration and expenses

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

13. Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	600	500
Other creditors - desc in a/cs	<u>3,974</u>	<u>3,974</u>
	<u>4,574</u>	<u>4,474</u>

14. Analysis of charitable funds

Unrestricted funds

	At 1 January 2022	Income	Expenditure	At 31 December 2022
	£	£	£	£
General funds	<u>5,133</u>	<u>122,930</u>	<u>(126,748)</u>	<u>1,315</u>

	At 1 January 2021	Income	Expenditure	At 31 December 2021
	£	£	£	£
General funds	<u>605</u>	<u>104,946</u>	<u>(100,417)</u>	<u>5,134</u>

Keren L'Kiruv Yisroel

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

15. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2022 £
Current assets	5,889	5,889
Creditors less than 1 year	(4,574)	(4,574)
Net assets	<u>1,315</u>	<u>1,315</u>

	Unrestricted Funds £	Total Funds 2021 £
Current assets	9,607	9,607
Creditors less than 1 year	(4,474)	(4,474)
Net assets	<u>5,133</u>	<u>5,133</u>

KEREN L'KIRUV YISROEL

England & Wales - Charity number 1177396

Accounts

Company Registration Number - 11120569

The Charity Registration Number is :- 1177396

Keren L'Kiruv Yisroel

Report and Accounts

31 December 2021

Keren L'Kiruv Yisroel

Report and accounts for the year ended 31 December 2021

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Keren L'Kiruv Yisroel

Company Registration Number - 11120569

Trustees' Annual Report for the year ended 31 December 2021

The Trustees present their Report and Accounts for the year ended 31 December 2021, which also comprises the Directors' Report required by the the Companies Act 2006.

Reference and administrative details

The charity name.

The legal name of the charity is:- Keren L'Kiruv Yisroel

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1177396

Legal structure of the charity

The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

The Governing Document is dated 20 December 2017

By operation of law all trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity are:-

6 Delcot Close
Prestwich,
M25 0GX

The registered office of the charity for Companies Act purposes is:-
Rico House
George St
Prestwich
M25 9WS

Keren L'Kiruv Yisroel

Company Registration Number - 11120569

Trustees' Annual Report for the year ended 31 December 2021

The Trustees in office on the date the report was approved were:-

Mr M Fuerst
Mrs S Fuerst
Mr U Rosen

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

For the public benefit to promote the education of people of all ages around the world in such ways as the charity trustees think fit, including awarding to such persons scholarships, maintenance allowances or grants; or by grants to charities or other organizations worldwide that provide education.

The prevention or relief of poverty or financial hardship anywhere in the world by providing: grants or loans to individuals in need and/or charities, or other organizations working to prevent or relieve poverty or financial hardship.

To advance the orthodox Jewish religion worldwide for the benefit of the public in accordance with the principles of the code of Jewish law (shulchan aruch).

To promote and protect the physical and mental health of sufferers of any medical conditions around the world through the provision of financial assistance, support and practical advice.

The main activities undertaken in relation to those purposes during the year.

During this year, the charity donated funds to two schools and provided funds to several local families to pay for religious necessities.

The main activities undertaken during the year to further the charity's purpose for the public benefit.

The charity donated funds to two schools as well as to local families in financial difficulty. The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

Keren L'Kiruv Yisroel

Company Registration Number - 11120569

Trustees' Annual Report for the year ended 31 December 2021

The main achievements and performance of the charity during the year.

The charity successfully distributed funds to reduce poverty and support religious and educational development.

The difference the charity's performance during the year has made to the beneficiaries of the charity.

The schools which were awarded a grant were able to better support their pupils, whilst local families in receipt of grants had their plight reduced somewhat.

The degree to which the achievements and performance during the year have benefited wider society.

Poverty was reduced somewhat by families receiving grants, whilst education was promoted by schools being further enabled to provide education to their students.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

New trustees are selected by the existing trustees as and when required, based on their skills and abilities.

Bankers

Barclays Bank PLC, 1 Churchill Place, London, E14 5HP

Accountants

Levensons Ltd, Rico House, George St, Prestwich, M25 9WS

Financial review

The charity's financial position at the end of the year ended 31 December 2021

The financial position of the charity at 31 December 2021 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2021	2020
	£	£
Net income/(expenditure)	4,528	(3,318)
Unrestricted Revenue Funds available for the general purposes of the charity	5,133	605
Total Funds	5,133	605

Keren L'Kiruv Yisroel

Company Registration Number - 11120569

Trustees' Annual Report for the year ended 31 December 2021

Financial review of the position at the reporting date, 31 December 2021 .

The trustees consider the financial performance by the charity during the year to have been satisfactory.

The charity donated most of its incoming funds, in accordance with its objects.

Policies on reserves.

The charity's fixed costs, consist only of the fees of the independent examination of its annual accounts. Accordingly, the charity is able to spend most incoming resources on its objects, which ensures the maximum benefit to its beneficiaries and retain little reserves.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Statement of the Directors Trustees's Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) .

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;

Keren L'Kiruv Yisroel

Company Registration Number - 11120569

Trustees' Annual Report for the year ended 31 December 2021

- 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;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. 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.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 10 to 22.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016)

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 25 October 2022.

Mr M Fuerst
Director and Trustee

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 31 December 2021

I report on the financial statements of the charitable company on pages 10 to 22 for the year ended 31 December 2021 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) published by the Charity Commission in England & Wales (CCEW) , effective January 2015 (The SORP), under the historical cost convention and the accounting policies set out on page 15.

Respective responsibilities of the Trustees and the Independent Examiner

As described on page 6, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice , applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the charity is not subject to audit under any legal provision, or otherwise, and is eligible for independent examination, it is my responsibility to:-

- a) examine the accounts under Section 145 of the Act;
- b) follow the procedures in the General Directions given by the Charity Commission under section 145(5)(b) of the Act and;
- c) state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement and scope of work undertaken

I conducted my examination in accordance with the General Directions given by the Charity Commission under section 145(5)(b) of the Act, setting out the duties of an Independent Examiner in relation to the conducting of an Independent Examination. An Independent Examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that the financial statements comply with the SORP, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit , and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the Independent Examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Keren L'Kiruv Yisroel

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above , in connection with my examination, I can confirm that :-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

This is a report in respect of an examination carried out under 145 of the Act and in accordance with General Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no matter has come to my attention in connection with my examination which gives me reasonable cause to believe that in any material respect the requirements :-

to keep accounting records in accordance with Section 386 of the Companies Act 2006 and Section 130 of The Charities Act 2011;

to prepare financial statements which accord with the accounting records and comply with the accounting requirements of Section 396 of the Companies Act 2006 and The Charities Act 2011 and;

have been prepared in accordance with the requirements of Section 396 of the Companies Act 2006 and and with the methods and principles set out in the FRS102 Statement of Recommended Practice - Accounting and Reporting by Charities (effective January 2016)

have not been met or to which, in my opinion, attention should be drawn in my report in order to enable a proper understanding of the accounts to be reached;

Yisroel Levenson FCCA CTA - Independent Examiner

Rico House
George Street
Prestwich
M25 9WS

This report was signed on 25 October 2022

Keren L'Kiruv Yisroel - Statement of Financial Activities for the year ended 31 December 2021

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 December 2021, as required by the Companies Act 2006)

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds
		2021 £	2021 £	2021 £
Income & Endowments from:				
Donations & Legacies	A1	104,946	-	104,946
Expenditure on:				
Charitable activities	B2	100,418	-	100,418
Total expenditure	B	100,418	-	100,418
Net income/(expenditure) for the year		4,528	-	4,528
Net income after transfers	A-B-C	4,528	-	4,528
Net movement in funds		4,528	-	4,528
Reconciliation of funds:-	E			
Total funds brought forward		605	-	605
Total funds carried forward		5,133	-	5,133

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations

The notes attached on pages 15 to 22 form an integral part of these accounts.

Keren L'Kiruv Yisroel - Statement of Financial Activities for the year ended 31 December 2021

	SORP Ref	Prior Year Unrestricted Funds 2020 £	Prior Year Restricted Funds 2020 £	Prior Year Total Funds 2020 £
Income & Endowments from:				
Donations & Legacies	A1	102,427	-	102,427
Charitable activities	A2	-	-	-
Other trading activities	A3	-	-	-
Investments	A4	-	-	-
Other	A5	-	-	-
Total income	A	102,427	-	102,427
Expenditure on:				
Raising funds	B1	-	-	-
Charitable activities	B2	105,745	-	105,745
Other	B3	-	-	-
Tax on surplus on ordinary activit	B3	-	-	-
Total expenditure	B	105,745	-	105,745
Net gains on investments	B4	-	-	-
Net expenditure for the year		(3,318)	-	(3,318)
Transfers between funds	C	-	-	-
Net income after transfers		(3,318)	-	(3,318)
Other recognised gains/(losses)		-	-	-
Net gains on revaluation of fixed assets	D1	-	-	-
Net actuarial gains on defined pension benefit schemes	D2	-	-	-
Costs of fundamental reorganisation or restructuring	D3	-	-	-
Extraordinary items	D3	-	-	-
Net movement in funds		(3,318)	-	(3,318)
Reconciliation of funds:-	E			
Total funds brought forward		3,923	-	3,923
Total funds carried forward		605	-	605

Keren L'Kiruv Yisroel - Statement of Financial Activities for the year ended 31 December 2021

All activities derive from continuing operations

Keren L'Kiruv Yisroel - Resources applied in the year ended 31 December 2021 towards fixed assets for Charity use:-

	2021 £
Funds generated in the year as detailed in the SOFA	4,528
Net resources available to fund charitable activities	4,528

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

The notes attached on pages 15 to 22 form an integral part of these accounts.

Movements in revenue and capital funds for the year ended 31 December 2021

Revenue accumulated funds

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £
Accumulated funds brought forward	605	-	605
Recognised gains and losses before transfers	4,528	-	4,528
	5,133	-	5,133
Closing revenue funds	5,133	-	5,133

Summary of funds

	Unrestricted and Designated funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £
Revenue accumulated funds	5,133	-	5,133

The notes attached on pages 15 to 22 form an integral part of these accounts.

Keren L'Kiruv Yisroel - Statement of Financial Activities for the year ended 31 December 2021

**Keren L'Kiruv Yisroel
Income and Expenditure Account for the year ended 31 December 2021 as
required by the Companies Act 2006**

	2021 £
<i>Income</i>	
Income from operations	104,946
Investment income	
Gross income in the year before exceptional items	104,946
Gross income in the year including exceptional items	104,946
<i>Expenditure</i>	
Charitable expenditure, excluding depreciation and amortisation	99,818
Governance costs	600
Realised losses on disposals of social investments which are programme related	-
Total expenditure in the year	100,418
Net income before tax in the financial year	4,528
Tax on surplus on ordinary activities	-
Net income after tax in the financial year	4,528
Retained surplus for the financial year	4,528

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 15 to 22 form an integral part of these accounts.

Keren L'Kiruv Yisroel - Balance Sheet as at 31 December 2021

	SORP		2021
	Note	Ref	£
Current assets		B	
Debtors	5	B2	-
Cash at bank and in hand		B4	9,607
Total current assets			<u>9,607</u>
Creditors: amounts falling due within one year	6	C1	<u>(4,474)</u>
Net current assets			<u>5,133</u>
The total net assets of the charity			<u>5,133</u>
The total net assets of the charity are funded by the funds of the charity, as follows:-			
Restricted funds			
Unrestricted Funds			
Unrestricted Revenue Funds	12	D3	5,133
Designated Funds			-
Total charity funds			<u>5,133</u>

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 9.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

Mr M Fuerst

Trustee

Approved by the board of trustees on 25 October 2022

The notes attached on pages 15 to 22 form an integral part of these accounts.

Notes to the Accounts for the year ended 31 December 2021

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) published by the Charity Commission in England & Wales (CCEW) ,effective January 2016, (The SORP), and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Risks and future assumptions

The principal risk faced by the charity is loss of incoming donations.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated.

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

Keren L'Kiruv Yisroel

Notes to the Accounts for the year ended 31 December 2021

4 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

5 Debtors

	2021 £
Trade debtors	-

6 Creditors: amounts falling due within one year

	2021 £
Accruals	500

7 Loans to trustees included in debtors

No loans were made by the charity to trustees.

8 Guarantees made by the charity on behalf of trustees

No guarantees were made by the charity.

9 Income and Expenditure account summary

	2021 £
At 1 January 2021	605
Surplus/(loss) after tax for the year	4,528
At 31 December 2021	<u>5,133</u>

10 No related party transactions

There were no transactions with related parties in the year, aside from funds donated to the charity by a company a trustee controls.

Notes to the Accounts for the year ended 31 December 2021

11 Particulars of how particular funds are represented by assets and liabilities

<i>At 31 December 2021</i>	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Investments at valuation:-				
Current Assets	9,607	-	-	9,607
Current Liabilities	(4,474)	-	-	(4,474)
	5,133	-	-	5,133
<i>At 1 January 2021</i>	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Investments at valuation:-				
Current Assets	6,426	-	-	6,426
Current Liabilities	(5,821)	-	-	(5,821)
	605	-	-	605

12 Change in total funds over the year as shown in Note 11 , analysed by individual funds

	Funds brought forward from 2020 £	Movement in funds in 2021 See Note 13 £	Transfers between funds in 2021 See Note 0 £	Funds carried forward to 2022 £
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	605	4,528	-	5,133
Total unrestricted and designated funds	605	4,528	-	5,133
Total charity funds	605	4,528	-	5,133

13 Analysis of movements in funds over the year as shown in Note 12

	Income 2021 £	Expenditure 2021 £	Other Gains & Losses 2021 £	Movement in funds 2021 £
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	104,946	(100,418)	-	4,528
	104,946	(100,418)	-	4,528

Notes to the Accounts for the year ended 31 December 2021

14 The purposes for which the funds as detailed in note 12 are held by the charity are:-

Unrestricted and designated funds:-

Unrestricted Revenue Funds	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on
Unrestricted Revaluation Reserve	This fund represents the unrestricted surplus arising on the revaluation of the charity's assets.
Designated Fixed Asset Funds	The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed

Restricted funds:-

Restricted Fixed Asset Funds	The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed
Restricted Revaluation Reserve	This fund represents the restricted surplus arising on the revaluation of the charity's assets.

15 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity is obliged to contribute such amount as may be required not exceeding £10 to the assets of the company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Keren L'Kiruv Yisroel

Detailed analysis of income and expenditure for the year ended 31 December 2021 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

16 Donations and Legacies

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds
	2021	2021	2021
	£	£	£
Revenue grants and donations from non public bodies			
Donations Received	104,946	-	104,946
Total private sector revenue grants	104,946	-	104,946
Total Donations and Legacies A1	104,946	-	104,946

17 Expenditure on charitable activities- Grant funding of activities

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds
	2021	2021	2021
	£	£	£
Grants made to individuals	31,790	-	31,790
Grants made to organisations	61,600	-	61,600
Total grantmaking costs B2c	93,390	-	93,390

Keren L'Kiruv Yisroel

Detailed analysis of income and expenditure for the year ended 31 December 2021 as required by the SORP 2015

Breakdown of Grants made to organisations

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds
	2021	2021	2021
	£	£	£
Shovu Elay	25,500	-	25,500
Knesset Chiskiyhu	8,500	-	8,500
Ofakim	621	-	621
Hatsala Bet Shemesh	9	-	9
	61,600	-	61,600

18 Support costs for charitable activities

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds
	2021	2021	2021
	£	£	£
<i>Premises Expenses</i>			
Rent payable under operating leases	4,380	-	4,380
Light heat and power	30	-	30
Support costs before reallocation	6,428	-	6,428
Total support costs	6,428	-	6,428

The basis of allocation of costs between activities is described under accounting policies

19 Other Expenditure - Governance costs

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds
	2021	2021	2021
	£	£	£
Independent Examiner's fees	600	-	600
Total Governance costs	600	-	600

20 Total Charitable expenditure

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds
		2021	2021	2021
		£	£	£
Total grantmaking costs	B2c	93,390	-	93,390
Total support costs	B2d	6,428	-	6,428
Total Governance costs	B2e	600	-	600
Total charitable expenditure	B2	100,418	-	100,418

Keren L'Kiruv Yisroel

Activity analysis of Income and expenditure for the for the year ended 31 December 2021

This analysis is classssified by activity and not by conventional nominal descriptions.

21 Analysis of income by activity

	SOFA ref	2021 £
Activity		
<i>Summary of Total Income, including the items above</i>		
Donations & Legacies	A1	104,946
<i>Categories of income</i>		
Income from exchange transactions		104,946

22 Analysis of charitable expenditure by activity

Activity	Direct costs	Support costs	Grant funding of activities	Total
	2021	2021	2021	2021
	£	£	£	£
<i>Charitable activity 1</i>				
Grantmaking costs	-	-	93,390	93,390

Summary of charitable costs by activity

	Direct costs	Support costs	Grant funding of activities	Total
	2021	2021	2021	2021
	£	£	£	£
Total Charitable activity 1	-	-	93,390	93,390
Total Governance costs as detailed in Note 19	-	600	-	600
Total charitable expenditure	-	5,010	93,390	100,418

The basis of allocation of costs between activities is described under accounting policies

The breakdown of this expenditure by type of spending (ie nominal classification) is detailed in note 20

Analysis of support and governance costs by charitable activities

Keren L'Kiruv Yisroel

Activity analysis of Income and expenditure for the for the year ended 31 December 2021

<i>Activity</i>	Governance	Finance	Human Resources	Other Overheads
Charitable activity 1	500	-	-	-

Summary of grant making by activity

	Grants to institutions 2021 £	Grants to individuals 2021 £	Support costs 2021 £	Total 2021 £
Charitable activity 1	61,600	31,790		93,390
	61,600	31,790	-	93,390

Fuller details of grants made and related costs, including support costs, are shown in note 17.

23 Analysis of non charitable expenditure by activity

Activity

Fundraising activities

**Fundraising activities
2021
£**

Indirect fundraising costs:-

Employee costs not included in direct costs
Professional fees

-
-
-

Governance costs

**Governance costs
2021
£**

Other Expenditure - Governance costs as detailed in Note 19

600

Total non charitable expenditure

**2021
£**

Total costs of Fundraising activities

-

Total non charitable expenditure

-

KEREN L'KIRUV YISROEL

England & Wales - Charity number 1177396

Accounts

Company Registration Number - 11120569

The Charity Registration Number is :- 1177396

Keren L'Kiruv Yisroel

Report and Accounts

31 December 2020

Keren L'Kiruv Yisroel

Report and accounts for the year ended 31 December 2020

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Keren L'Kiruv Yisroel

Company Registration Number - 11120569

Trustees' Annual Report for the year ended 31 December 2020

The Trustees present their Report and Accounts for the year ended 31 December 2020, which also comprises the Directors' Report required by the the Companies Act 2006.

Reference and administrative details

The charity name.

The legal name of the charity is:- Keren L'Kiruv Yisroel

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1177396

Legal structure of the charity

The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

The Governing Document is dated 20 December 2017

By operation of law all trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity are:-

6 Delcot Close
Prestwich,
M25 0GX

The registered office of the charity for Companies Act purposes is:-
Rico House
George St
Prestwich
M25 9WS

Keren L'Kiruv Yisroel

Company Registration Number - 11120569

Trustees' Annual Report for the year ended 31 December 2020

The Trustees in office on the date the report was approved were:-

Mr M Fuerst
Mrs S Fuerst
Mr U Rosen

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

For the public benefit to promote the education of people of all ages around the world in such ways as the charity trustees think fit, including awarding to such persons scholarships, maintenance allowances or grants; or by grants to charities or other organizations worldwide that provide education.

The prevention or relief of poverty or financial hardship anywhere in the world by providing: grants or loans to individuals in need and/or charities, or other organizations working to prevent or relieve poverty or financial hardship.

To advance the orthodox Jewish religion worldwide for the benefit of the public in accordance with the principles of the code of Jewish law (shulchan aruch).

To promote and protect the physical and mental health of sufferers of any medical conditions around the world through the provision of financial assistance, support and practical advice.

The main activities undertaken in relation to those purposes during the year.

During this year, the charity donated funds to two schools and provided funds to several local families to pay for religious necessities.

The main activities undertaken during the year to further the charity's purpose for the public benefit.

The charity donated funds to two schools as well as to local families in financial difficulty. The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

Keren L'Kiruv Yisroel

Company Registration Number - 11120569

Trustees' Annual Report for the year ended 31 December 2020

The main achievements and performance of the charity during the year.

The charity successfully distributed funds to reduce poverty and support religious and educational development.

The difference the charity's performance during the year has made to the beneficiaries of the charity.

The schools which were awarded a grant were able to better support their pupils, whilst local families in receipt of grants had their plight reduced somewhat.

The degree to which the achievements and performance during the year have benefited wider society.

Poverty was reduced somewhat by families receiving grants, whilst education was promoted by schools being further enabled to provide education to their students.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

New trustees are selected by the existing trustees as and when required, based on their skills and abilities.

Bankers	Barclays Bank PLC, 1 Churchill Place, London, E14 5HP
Accountants	Levensons Ltd, Rico House, George St, Prestwich, M25 9WS

Financial review

The charity's financial position at the end of the year ended 31 December 2020

The financial position of the charity at 31 December 2020 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2020	2019
	£	£
Net (expenditure)/income	(3,318)	3,302
Unrestricted Revenue Funds available for the general purposes of the charity	605	3,923
Total Funds	605	3,923

Keren L'Kiruv Yisroel

Company Registration Number - 11120569

Trustees' Annual Report for the year ended 31 December 2020

Financial review of the position at the reporting date, 31 December 2020 .

The trustees consider the financial performance by the charity during the year to have been satisfactory.

The charity donated most of its incoming funds, in accordance with its objects.

Policies on reserves.

The charity's fixed costs, consist only of the fees of the independent examination of its annual accounts. Accordingly, the charity is able to spend most incoming resources on its objects, which ensures the maximum benefit to its beneficiaries and retain little reserves.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Statement of the Directors Trustees's Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) .

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;

Keren L'Kiruv Yisroel

Company Registration Number - 11120569

Trustees' Annual Report for the year ended 31 December 2020

- 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;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. 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.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 10 to 22.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016)

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 30 November 2021.

Mr M Fuerst
Director and Trustee

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 31 December 2020

I report on the financial statements of the charitable company on pages 10 to 22 for the year ended 31 December 2020 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) published by the Charity Commission in England & Wales (CCEW) , effective January 2015 (The SORP), under the historical cost convention and the accounting policies set out on page 15.

Respective responsibilities of the Trustees and the Independent Examiner

As described on page 6, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice , applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the charity is not subject to audit under any legal provision, or otherwise, and is eligible for independent examination, it is my responsibility to:-

- a) examine the accounts under Section 145 of the Act;
- b) follow the procedures in the General Directions given by the Charity Commission under section 145(5)(b) of the Act and;
- c) state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement and scope of work undertaken

I conducted my examination in accordance with the General Directions given by the Charity Commission under section 145(5)(b) of the Act, setting out the duties of an Independent Examiner in relation to the conducting of an Independent Examination. An Independent Examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that the financial statements comply with the SORP, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit , and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the Independent Examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Keren L'Kiruv Yisroel

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above , in connection with my examination, I can confirm that :-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

This is a report in respect of an examination carried out under 145 of the Act and in accordance with General Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no matter has come to my attention in connection with my examination which gives me reasonable cause to believe that in any material respect the requirements :-

to keep accounting records in accordance with Section 386 of the Companies Act 2006 and Section 130 of The Charities Act 2011;

to prepare financial statements which accord with the accounting records and comply with the accounting requirements of Section 396 of the Companies Act 2006 and The Charities Act 2011 and;

have been prepared in accordance with the requirements of Section 396 of the Companies Act 2006 and and with the methods and principles set out in the FRS102 Statement of Recommended Practice - Accounting and Reporting by Charities (effective January 2016)

have not been met or to which, in my opinion, attention should be drawn in my report in order to enable a proper understanding of the accounts to be reached;

Yisroel Levenson FCCA CTA - Independent Examiner

Rico House
George Street
Prestwich
M25 9WS

This report was signed on 30 November 2021

Keren L'Kiruv Yisroel - Statement of Financial Activities for the year ended 31 December 2020

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 December 2020, as required by the Companies Act 2006)

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds
		2020 £	2020 £	2020 £
Income & Endowments from:				
Donations & Legacies	A1	102,427	-	102,427
Expenditure on:				
Charitable activities	B2	105,745	-	105,745
Total expenditure	B	105,745	-	105,745
Net (expenditure)/income for the year		(3,318)	-	(3,318)
Net income after transfers	A-B-C	(3,318)	-	(3,318)
Net movement in funds		(3,318)	-	(3,318)
Reconciliation of funds:-	E			
Total funds brought forward		3,923	-	3,923
Total funds carried forward		605	-	605

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations

The notes attached on pages 15 to 22 form an integral part of these accounts.

Keren L'Kiruv Yisroel - Statement of Financial Activities for the year ended 31 December 2020

	SORP Ref	Prior Year Unrestricted Funds 2019 £	Prior Year Restricted Funds 2019 £	Prior Year Total Funds 2019 £
Income & Endowments from:				
Donations & Legacies	A1	65,146	-	65,146
Charitable activities	A2	-	-	-
Other trading activities	A3	-	-	-
Investments	A4	-	-	2
Other	A5	-	-	-
Total income	A	65,146	-	65,148
Expenditure on:				
Raising funds	B1	-	-	-
Charitable activities	B2	61,846	-	61,846
Other	B3	-	-	-
Tax on surplus on ordinary activit	B3	-	-	-
Total expenditure	B	61,846	-	61,846
Net gains on investments	B4	-	-	-
Net income for the year		3,300	-	3,302
Transfers between funds	C	-	-	-
Net income after transfers		3,300	-	3,302
Other recognised gains/(losses)		-	-	-
Net gains on revaluation of fixed assets	D1	-	-	-
Net actuarial gains on defined pension benefit schemes	D2	-	-	-
Costs of fundamental reorganisation or restructuring	D3	-	-	-
Extraordinary items	D3	-	-	-
Net movement in funds		3,300	-	3,302
Reconciliation of funds:-	E			
Total funds brought forward		621	-	621
Total funds carried forward		3,921	-	3,923

Keren L'Kiruv Yisroel - Statement of Financial Activities for the year ended 31 December 2020

All activities derive from continuing operations

Keren L'Kiruv Yisroel - Resources applied in the year ended 31 December 2020 towards fixed assets for Charity use:-

	2020 £
Funds generated in the year as detailed in the SOFA	(3,318)
Net resources available to fund charitable activities	(3,318)

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

The notes attached on pages 15 to 22 form an integral part of these accounts.

Movements in revenue and capital funds for the year ended 31 December 2020

Revenue accumulated funds

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £
Accumulated funds brought forward	3,923	-	3,923
Recognised gains and losses before transfers	(3,318)	-	(3,318)
	605	-	605
Closing revenue funds	605	-	605

Summary of funds

	Unrestricted and Designated funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £
Revenue accumulated funds	605	-	605

The notes attached on pages 15 to 22 form an integral part of these accounts.

Keren L'Kiruv Yisroel - Statement of Financial Activities for the year ended 31 December 2020

**Keren L'Kiruv Yisroel
Income and Expenditure Account for the year ended 31 December 2020 as
required by the Companies Act 2006**

	2020 £
<i>Income</i>	
Income from operations	102,427
Investment income	
Gross income in the year before exceptional items	102,427
Gross income in the year including exceptional items	102,427
<i>Expenditure</i>	
Charitable expenditure, excluding depreciation and amortisation	105,245
Governance costs	500
Realised losses on disposals of social investments which are programme related	-
Total expenditure in the year	105,745
Net income before tax in the financial year	(3,318)
Tax on surplus on ordinary activities	-
Net income after tax in the financial year	(3,318)
Retained surplus for the financial year	(3,318)

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 15 to 22 form an integral part of these accounts.

Keren L'Kiruv Yisroel - Balance Sheet as at 31 December 2020

	SORP		2020
	Note	Ref	£
Current assets		B	
Debtors	5	B2	4,770
Cash at bank and in hand		B4	1,656
Total current assets			<u>6,426</u>
Creditors: amounts falling due within one year	6	C1	<u>(5,821)</u>
Net current assets			<u>605</u>
The total net assets of the charity			<u>605</u>
The total net assets of the charity are funded by the funds of the charity, as follows:-			
Restricted funds			
Unrestricted Funds			
Unrestricted Revenue Funds	12	D3	605
Designated Funds			-
Total charity funds			<u>605</u>

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 9.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

Mr M Fuerst

Trustee

Approved by the board of trustees on 30 November 2021

The notes attached on pages 15 to 22 form an integral part of these accounts.

Notes to the Accounts for the year ended 31 December 2020

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) published by the Charity Commission in England & Wales (CCEW) ,effective January 2016, (The SORP), and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Risks and future assumptions

The principal risk faced by the charity is loss of incoming donations.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated.

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

Keren L'Kiruv Yisroel

Notes to the Accounts for the year ended 31 December 2020

4 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

5 Debtors

	2020
	£
Trade debtors	4,770

6 Creditors: amounts falling due within one year

	2020
	£
Accruals	500

7 Loans to trustees included in debtors

No loans were made by the charity to trustees.

8 Guarantees made by the charity on behalf of trustees

No guarantees were made by the charity.

9 Income and Expenditure account summary

	2020
	£
At 1 January 2020	3,923
(Loss)/surplus after tax for the year	(3,318)
At 31 December 2020	<u>605</u>

10 No related party transactions

There were no transactions with related parties in the year, aside from funds donated to the charity by a company a trustee controls.

Notes to the Accounts for the year ended 31 December 2020

11 Particulars of how particular funds are represented by assets and liabilities

At 31 December 2020

	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Investments at valuation:-				
Current Assets	6,426	-	-	6,426
Current Liabilities	(5,821)	-	-	(5,821)
	605	-	-	605

At 1 January 2020

	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Investments at valuation:-				
Current Assets	4,773	-	-	4,773
Current Liabilities	(850)	-	-	(850)
	3,923	-	-	3,923

12 Change in total funds over the year as shown in Note 11 , analysed by individual funds

	Funds brought forward from 2019 £	Movement in funds in 2020 See Note 13 £	Transfers between funds in 2020 See Note 0 £	Funds carried forward to 2021 £
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	3,923	(3,318)	-	605
Total unrestricted and designated funds	3,923	(3,318)	-	605
Total charity funds	3,923	(3,318)	-	605

13 Analysis of movements in funds over the year as shown in Note 12

	Income 2020 £	Expenditure 2020 £	Other Gains & Losses 2020 £	Movement in funds 2020 £
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	102,427	(105,745)	-	(3,318)
	102,427	(105,745)	-	(3,318)

Notes to the Accounts for the year ended 31 December 2020

14 The purposes for which the funds as detailed in note 12 are held by the charity are:-

Unrestricted and designated funds:-

Unrestricted Revenue Funds	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on
Unrestricted Revaluation Reserve	This fund represents the unrestricted surplus arising on the revaluation of the charity's assets.
Designated Fixed Asset Funds	The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed

Restricted funds:-

Restricted Fixed Asset Funds	The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed
Restricted Revaluation Reserve	This fund represents the restricted surplus arising on the revaluation of the charity's assets.

15 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity is obliged to contribute such amount as may be required not exceeding £10 to the assets of the company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Keren L'Kiruv Yisroel

Detailed analysis of income and expenditure for the year ended 31 December 2020 as required by the SORP 2015

This analysis is classssified by conventional nominal descriptions and not by activity.

16 Donations and Legacies

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds
	2020	2020	2020
	£	£	£
Revenue grants and donations from non public bodies			
Donations Received	102,427	-	102,427
Total private sector revenue grants	102,427	-	102,427
Total Donations and Legacies A1	102,427	-	102,427

17 Expenditure on charitable activities- Grant funding of activities

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds
	2020	2020	2020
	£	£	£
Grants made to individuals	66,512	-	66,512
Grants made to organisations	34,630	-	34,630
Total grantmaking costs B2c	101,142	-	101,142

Keren L'Kiruv Yisroel

Detailed analysis of income and expenditure for the year ended 31 December 2020 as required by the SORP 2015

Breakdown of Grants made to organisations

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds
	2020	2020	2020
	£	£	£
Shovu Elay	25,500	-	25,500
Knesset Chiskiyhu	8,500	-	8,500
Ofakim	621	-	621
Hatsala Bet Shemesh	9	-	9
	34,630	-	34,630

18 Support costs for charitable activities

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds
	2020	2020	2020
	£	£	£
<i>Premises Expenses</i>			
Rent payable under operating leases	3,980	-	3,980
Light heat and power	123	-	123
Support costs before reallocation	4,103	-	4,103
Total support costs	4,103	-	4,103

The basis of allocation of costs between activities is described under accounting policies

19 Other Expenditure - Governance costs

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds
	2020	2020	2020
	£	£	£
Independent Examiner's fees	500	-	500
Total Governance costs	500	-	500

20 Total Charitable expenditure

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds
		2020	2020	2020
		£	£	£
Total grantmaking costs	B2c	101,142	-	101,142
Total support costs	B2d	4,103	-	4,103
Total Governance costs	B2e	500	-	500
Total charitable expenditure	B2	105,745	-	105,745

Keren L'Kiruv Yisroel

Activity analysis of Income and expenditure for the for the year ended 31 December 2020

This analysis is classssified by activity and not by conventional nominal descriptions.

21 Analysis of income by activity

	SOFA ref	2020 £
Activity		
<i>Summary of Total Income, including the items above</i>		
Donations & Legacies	A1	102,427
<i>Categories of income</i>		
Income from exchange transactions		102,427

22 Analysis of charitable expenditure by activity

Activity	Direct costs	Support costs	Grant funding of activities	Total
	2020	2020	2020	2020
	£	£	£	£
<i>Charitable activity 1</i>				
Grantmaking costs	-	-	101,142	101,142
Summary of charitable costs by activity				
	Direct costs	Support costs	Grant funding of activities	Total
	2020	2020	2020	2020
	£	£	£	£
Total Charitable activity 1	-	-	101,142	101,142
Total Governance costs as detailed in Note 19	-	500	-	500
Total charitable expenditure	-	4,603	101,142	105,745

The basis of allocation of costs between activities is described under accounting policies

The breakdown of this expenditure by type of spending (ie nominal classification) is detailed in note 20

Analysis of support and governance costs by charitable activities

Keren L'Kiruv Yisroel

Activity analysis of Income and expenditure for the for the year ended 31 December 2020

<i>Activity</i>	Governance	Finance	Human Resources	Other Overheads
Charitable activity 1	500	-	-	-

Summary of grant making by activity

	Grants to institutions 2020 £	Grants to individuals 2020 £	Support costs 2020 £	Total 2020 £
Charitable activity 1	34,630	66,512		101,142
	34,630	66,512	-	101,142

Fuller details of grants made and related costs, including support costs, are shown in note 17.

23 Analysis of non charitable expenditure by activity

Activity

Fundraising activities

**Fundraising activities
2020
£**

Indirect fundraising costs:-

Employee costs not included in direct costs
Professional fees

-
-
-

Governance costs

**Governance costs
2020
£**

Other Expenditure - Governance costs as detailed in Note 19

500

Total non charitable expenditure

**2020
£**

Total costs of Fundraising activities

-

Total non charitable expenditure

-