

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

Contents

	Page
Charity information	1
Trustees' Annual Report	1
Accountants' report	8
<i>Funds Statements:-</i>	
Statement of Financial Activities	10
Movements in funds	8
Revenue Funds	9
Income and Expenditure account	13
Summary of funds	12
Balance sheet	14
Notes to the accounts	15

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

At 31 December 2021

	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

At 1 January 2021

	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

Activity	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

-