

Helping Our Kehillah
Unaudited Financial Statements
31 March 2024

G A HARRIS & CO LTD

Accountants
Brulimar House
Jubilee Road
Middleton
Manchester
M24 2LX

Helping Our Kehillah

Financial Statements

Period ended 31 March 2024

	Page
Trustees' annual report	1 to 3
Independent examiner's report to the trustees	4
Statement of financial activities	5
Statement of financial position	6
Notes to the financial statements	7&8

Helping Our Kehillah

Trustees' Annual Report

Period Ended 31 March 2024

The trustees present their report and the unaudited financial statements of the charity for the period ended 31 March 2024.

Reference and administrative details

Registered charity name Helping Our Kehillah

Charity registration number 1203214

Principal office 9 Colchester Avenue
Prestwich
Manchester
M25 0LL

The trustees

O Woolfson
M Z Kaufman
I D Schreibhand

Independent examiner Mr G Harris FCA
Brulimar House
Jubilee Road
Middleton
Manchester
M24 2LX

Structure, governance and management

Helping Our Kehillah is constituted under a trust deed dated 1 May 2023. It is a registered charity number 1203214 and was registered on 23 May 2023.

There is no chief executive officer. The day to day affairs are undertaken by O Woolfson on behalf of the trustees. All major decisions are taken collectively by the trustees and all the trustees give of their time freely. The trustees are unpaid and details of any related party transactions are disclosed as applicable in the notes to the accounts.

A policy and procedure for the induction and training of new trustees is currently being developed and will be implemented in the near future.

Risk review

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the Trust, and are satisfied that systems are in place to manage our exposure to the major risks.

The risks faced by the trust are principally operational risks from ineffective grant making. These risks are managed by the trustees researching potential beneficiaries before granting donations.

Report back and review procedures strengthen these safeguards to ensure public benefit is achieved from all grants.

Helping Our Kehillah

Trustees' Annual Report *(continued)*

Period ended 31 March 2024

Objectives and activities

The objects of the charity are the relief of poverty amongst persons in need and hardship in the Jewish Community, the advancement of education according to the tenets of the Orthodox Jewish Faith and the advancement of the Orthodox Jewish Religion.

Public benefit

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

Grant making policy

The charity is funded by donations. The charity gives out grants in line with the above objects.

Grants made during the year to institutions and individuals are as detailed in the accounts.

The application of the funds by way of grants is to either institutions or individuals and is mainly to individuals.

The trustees consider they have met the public benefit test and outline these achievements below.

The trustees measure the success of achieving the stated aims by the number and value of grants paid out for each object. The grants paid out in the year are detailed in the notes to the accounts and the trustees consider they have met their aims successfully this year.

The trustees consider the shorter term aims to be similar to the longer term aims and assess the achievement of the charity in the same way.

Achievements and performance

The charity received £21,092 in donations during the year of which £15,220 was paid out by way of grants to individuals as relief of poverty grants and support costs. These grants were made in line with the stated objects of the charity.

The charity has low governance costs and in the main were borne by a trustee. The governance costs incurred relate to professional fees incurred during the year.

There were no investments made during the year.

There were no material fundraising costs during the year.

Related party transactions are disclosed as applicable in the notes to the accounts.

There was an overall net income and net movement of funds during the year amounting to £3,755.

Helping Our Kehillah

Trustees' Annual Report *(continued)*

Period ended 31 March 2024

Financial review

The trustees feel that the activity reflects the profile and standing within the local community. The impact for future year's expenditure is self-evident and the trustees would like to record their appreciation for all the financial support received from benefactors during the course of the year.

Reserves policy

The Unrestricted Fund represents the unrestricted funds arising from past operating results.


The Trustees are satisfied that the balance of the Fund is an acceptable level of reserves given the nature of revenue receipts against grants payable.

In considering the financial obligations of the charity, the trustees have resolved to maintain a minimum reserve, being the current assets of the charity. This is currently about a third of total charitable expenditure in the year.

The trustees are delighted to have made many valuable contributions to the community as a result of this income and hope to be able to do so for many years to come.

The free reserves, being the net current assets of the charity, amounted to £3,755 all of which are unrestricted.

The trustees' annual report was approved on 15 May 2024 and signed on behalf of the board of trustees by:



O Woolfson
Trustee

Helping Our Kehillah

Independent Examiner's Report to the Trustees of Helping Our Kehillah

Period ended 31 March 2024

I report to the trustees on my examination of the financial statements of Helping Our Kehillah ('the charity') for the period ended 31 March 2024.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

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

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



Mr Gary Harris FCA
Independent Examiner

Brulimar House
Jubilee Road
Middleton
Manchester
M24 2LX

15 May 2024

Helping Our Kehillah

Statement of Financial Activities

Period ended 31 March 2024

		2024	
	Note	Unrestricted funds £	Total funds £
Income and endowments			
Donations and legacies	3	37,092	37,092
Total income		<u>37,092</u>	<u>37,092</u>
Expenditure			
Expenditure on charitable activities	4	33,337	33,337
Total expenditure		<u>33,337</u>	<u>33,337</u>
Net income and net movement in funds		<u>3,755</u>	<u>3,755</u>
Reconciliation of funds			
Total funds brought forward		=	=
Total funds carried forward		<u>3,755</u>	<u>3,755</u>

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

The notes on pages 7 & 8 form part of these financial statements.

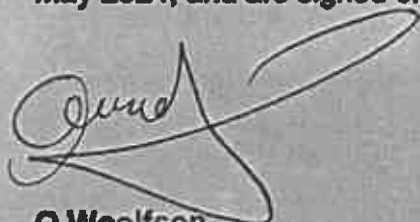
Helping Our Kehillah

Statement of Financial Position

31 March 2024

	Note	2024 £	£
Current assets			
Cash at bank and in hand		3,755	
		<u>3,755</u>	
Creditors: amounts falling due within one year	5	480	
Net current assets			<u>3,755</u>
Total assets less current liabilities			<u>3,275</u>
Net assets			<u>3,275</u>
Funds of the charity			
Unrestricted funds			<u>3,275</u>
Total charity funds			<u>3,275</u>

These financial statements were approved by the board of trustees and authorised for issue on 15 May 2024, and are signed on behalf of the board by:



O Woolfson
Trustee

Helping Our Kehillah

Notes to the Financial Statements *(continued)*

Period ended 31 March 2024

1. General Information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 9 Colchester Avenue, Prestwich, Manchester M25 0LL.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Donations and legacies

	Unrestricted Funds £	Total Funds 2024 £
Donations	21,092	21,092
Grants	16,000	16,000
Total	<u>37,092</u>	<u>37,092</u>

4. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2024 £
Charitable grants	15,220	15,220
Legal & Professional	2,365	2,365
Administration	4,002	4,002
Advertising	446	446
Printing, Postage & Stationery	8,973	8,973
Insurance	201	201
IT & Software	955	955
Subscriptions	1,075	1,075
Bank charges	100	100
	<u>33,337</u>	<u>33,337</u>

5. Independent examination fees

	2024 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>480</u>

6. Staff costs

The average head count of employees during the year was Nil

Helping Our Kehillah

Notes to the Financial Statements *(continued)*

Period ended 31 March 2024

7. Trustee remuneration and expenses

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

8. Movement of funds

Unrestricted funds

	At 23 March 23 £	Income £	Expenditure £	At 31 March 24 £
General funds	=	<u>37,092</u>	<u>(33,237)</u>	<u>3,755</u>

9. Taxation

Helping Our Kehillah is a registered charity and therefore is not liable to income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.