

Registered charity number
250006

FEDERATION OF JEWISH RELIEF ORGANISATIONS

Report and Unaudited Accounts

For the Year Ended 31 March 2021

FEDERATION OF JEWISH RELIEF ORGANISATIONS
Report and accounts
Contents

	Page
Legal and administrative information	1
Trustees' report	2 - 5
Independent examiner's report	6
Statement of financial activities	7
Balance sheet	8
Notes to the accounts	9 - 14
Income and Expenditure Account (For Trustees Only)	15

FEDERATION OF JEWISH RELIEF ORGANISATIONS

Legal and administrative information

Charity name:	Federation of Jewish Relief Organisations	
Nature of governing document:	Deed of Trust establishing unincorporated charitable trust	
Charity number:	250006	
President:	Emeritus Rabbi Lord Jonathan Sacks (Deceased)	
Trustees:	Mr A M Garfield FCA	(Hon. Treasurer)
	Mrs A Lando (Deceased)	(Hon. Secretary)
	Mrs H J Garfield	(appointed 1 July 2021)
Honorary Secretary:	Mrs A Lando (Deceased)	
Independent Examiners	Winston Gross & Co. Chartered Accountants 34 Arlington Road London NW1 7HU	
Bankers:	Barclays Bank plc, Hampstead Branch	
Principal office and charity address:	120 Salmon Street London NW9 8NL	

FEDERATION OF JEWISH RELIEF ORGANISATIONS

Trustees' Report

The trustees of the charity, present their annual report and accounts for the year ended 31 March 2021.

The trustees confirm that the financial statements comply with the current statutory requirements and the Statement of Recommended Practice - Accounting and Reporting by Charities SORP applicable to charities preparing their accounts in accordance with FRS 102 effective 1 January 2019.

Principal Objective and Aims

The principal objectives and aims of the Charity during the year continued to be:

1. To relieve Jewish victims of war and persecution.
2. To relieve poverty and sickness among, and to advance the education of, the Jewish people.

These objectives may be carried out in the UK, Israel or elsewhere. Many of these services are provided through the provision of grants and donations in conjunction with various public sector bodies and non governmental and non profit making organisations mainly in Israel; and through an independent Charity in Israel, the Israel office of the Federation of Jewish Relief Organisations.

The trustees are satisfied that the objectives of the Charity have been met through the various activities during the year and ongoing. The charity continues to explore new ways of rendering its services and programs to fulfil its principal objectives and aims.

The manner in which these objectives are achieved is set out in these accounts and trustees' report.

The trustees have had due regard to the guidance issued by the Charity Commission regarding the public benefit and consider this charity to be in the public benefit through the grants and donations being made to the various organisations that the charity makes and facilitates.

Structure and organisation

The Federation was established in 1919. It is an unincorporated charitable trust governed by its Constitution as amended on the 8 August 2004 replacing the previous Constitution.

The Charity is under the overall control of the trustees who meet each year to manage the charity's affairs, to set the policy and overall direction. Decisions are taken by agreement of all the trustees. Day to day responsibility of running the organisation is delegated to the Honorary Treasurer who manages the administration and supervises the services rendered by the Charity, assisted by one paid staff member.

The trustees are the only members of the charity.

The Charity has an open recruitment procedure for new trustees who are appointed if they have the appropriate skills and experience to meet the needs of the organisation. The Charity is encouraging the implementation of policies and procedures for the induction and training of both new and existing trustees. The power to appoint new trustees vests in the existing trustees. The Trustees comprise a minimum number of two and a maximum of ten.

FEDERATION OF JEWISH RELIEF ORGANISATIONS

Trustees' Report

Principal activity review and future developments

The Federation's income during the year was derived from restricted and unrestricted donations.

Unrestricted donations include £7,497 (2020: £4,867) from the Christadelphians. Other unrestricted donations amounted to £6,624 (2020: £6,765).

The charity received legacies in the year as follows, from:-
Kodin Estate - £Nil (2020: £46,667).

Restricted donations comprise £21,000, from Christadelphians £Nil (2020:£6,500) and Maurice Wohl Charitable Foundation £21,000 (2020: £39,000), for specific activities.

The Federation continues to make donations to various individuals and organisations in accordance with the objects in its Constitution. This has continued after the year end.

The trustees are satisfied that the charity's assets are adequate to fulfil its obligations. The level of incoming resources is dependent on grants and donations received which can be affected by the overall economic climate.

The results for the year are considered satisfactory by the Trustees.

Financial Review

There has been no material change in the Federation's activities during the year

During the year, the Federation had total incoming resources of £36,376 (2020: £104,147).

The resources expended were £57,110 (2020: £98,284). Details of these are set out in the notes to these accounts.

Restricted donations of £23,200 (2020: £43,300) were paid in the year.

£9,030 (2020: £24,266) was paid to the Israel office to support the objects of the charity.

These donations were all made in accordance with the main objects of the charity to organisations and individuals who met the charitable objectives of the organisation. Included in unrestricted donations were amounts to the following - £12,750 (2020: £18,130) to Norwood, £3,500 (2020: £3,250) to Jewish Community Secondary School and other donations amounting to £800 (2020; £2,000) to various causes.

Staff and support costs during the year were met from the unrestricted funds.

The deficit (2020: surplus) of the net unrestricted incoming resources during the year of £18,534 (2020: surplus £3,663) was deducted from, (2020 added to), the accumulated unrestricted funds brought forward, which amounted to £148,193 (2020: £166,727) at the year end. The deficit of £2,200 (2020: £2,200 surplus) of restricted incoming resources was deducted from accumulated restricted funds brought forward leaving accumulated Restricted Funds of £Nil (2020: £2,200) at the year end.

COVID-19 Pandemic:

The Trustees considered the issue of the Charity's sustainability in the light of COVID-19 and concluded that it had adequate reserves at present and that the principal sources of core cost funding were not under threat.

FEDERATION OF JEWISH RELIEF ORGANISATIONS

Trustees' Report

Reserves Policy

The trustees have resolved to maintain reserves at levels considered appropriate to provide for future activities of the organisation. The existing assets are retained to produce income and to meet any annual deficit or will be utilised for future grant making by the trustees depending on their assessment of the needs of the donee at the time. The trustees are concerned not to diminish the charity's assets in the short term as that would restrict their ongoing ability to fund projects as and when considered appropriate by the trustees. The net current assets at the year end are considered adequate as reserves.

The charity maintains unrestricted funds at a level which are more than adequate to meet ongoing management and administration costs. The current year unrestricted expenditure is financed out of unrestricted funds received during the year or from unrestricted funds available at the beginning of the year.

The level of free reserves are monitored and reviewed regularly by the trustees.

During the year the Charity received restricted funds and these were expended to meet the criteria specified by the donor(s).

Investment policy

The constitution authorises the trustees to make and hold investments. The trustees take a prudent view regarding the investment of surplus funds. Accordingly, all funds are placed on current account with the Federation's bankers. The trustees consider that the return on bank deposits is un-satisfactory in the current economic climate.

Risk management

The Trustees regularly review the major risks which the charity faces. Given the charity's financial controls, the trustees consider there are adequate resources and controls to address any major risks that may arise in the future. The trustees continually examine the operational and business risks likely to be faced by the charity and continue to improve the existing systems to deal with and mitigate any significant risk.

Cooperation with other organisations and bodies (both charitable and non charitable)

The Federation receives requests from other charitable and non charitable organisation for assistance and support. Such requests are reviewed by the trustees and assessed as to whether they are in accordance with the objects of the Federation.

The organisation works closely with an independent charity in Israel, the Israel office of the Federation of Jewish Relief Organisations through whom certain charitable donations are distributed in Israel.

The Charity receives various donations from charitable and non charitable organisations including donations from the Christadelphian community and the charity is grateful for all their support.

Fixed Assets

The changes in fixed asset investments are summarised in the notes to the financial statements.

FEDERATION OF JEWISH RELIEF ORGANISATIONS

Trustees' Report

Trustees

The following trustees of the Charity, who served during the year and who had no beneficial interest in the funds of the charity at the beginning and end of the year were as follows:-

Mr A M Garfield FCA	- Hon. Treasurer.
Mrs A Lando (Deceased)	- Hon. Secretary

The trustees received no remuneration during the year.

A review of the Federation's activity during the year is included in the Charities Annual Report.

Trustees' responsibilities

The trustees are responsible for preparing the report and accounts in accordance with applicable law and regulations.

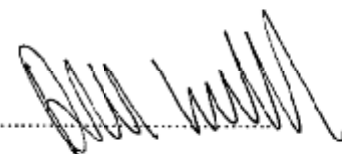
The Charities Act 2011 requires the trustees to prepare accounts for each financial period which give a true and fair view of the state of affairs of the Charity as at the balance sheet date and of the statement of financial activities for incoming and outgoing resources including income and expenditure for that period. In preparing those accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue its activities;
- state whether applicable accounting standards including the SORP requirements have been followed subject to any material departures disclosed and explained in the accounts.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the accounts comply with the Charities Act 2011 and with the requirements of the Statement of Recommended Practice applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) - Charities SORP (FRS102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102). They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees and signed on their behalf:-

20 January 2022


Mr A M Garfield FCA
Hon. Treasurer

FEDERATION OF JEWISH RELIEF ORGANISATIONS
for the year ended 31 March 2021

Independent examiner's report on the unaudited accounts
to the trustees of the FEDERATION OF JEWISH RELIEF ORGANISATIONS

I report to the trustees of the Federation of Jewish Relief Organisations (the Charity) on the accounts for the year ended 31 March 2021, which comprise the Statement of Financial Activities, the Balance Sheet and the related notes. These accounts have been prepared in accordance with the Statement of Recommended Practice Accounting and Reporting by Charities statement of recommended practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) - Charities SORP (FRS102) Second Edition, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Charities Act 2011.

This report is made solely to the Charity's trustees, as a body. My work has been undertaken so that I might state to the trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's trustees as a body, for my work, for this report or for the opinion I have formed.

Respective responsibilities of trustees and independent examiners

As described in the statement of trustees' responsibilities in the Trustees' Report, the Charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 144(2) of the Charities Act 2011 (the Act)) and that an independent examination is required.

It is my responsibility to:

- examine the accounts (under section 145 of the 2011 Act); and
- to follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145 (5) (b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of independent examiners' report

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

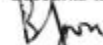
Independent examiner's statement

In connection with my examination of the accounts of the Charity for the year ended 31 March 2021:

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.



Bernard Gross
Independent Examiner
Chartered Accountant
Winston Gross & Co.
Chartered Accountants
34 Arlington Road
London
NW1 7HU

20 January 2022

FEDERATION OF JEWISH RELIEF ORGANISATIONS

Statement of financial activities

(Including income and expenditure account)

for the year ended 31 March 2021

	Notes	General Funds £	Restricted Funds £	2021 Total £	2020 Total £
Incoming Resources					
<i>Incoming Resources from generated funds</i>					
<i>Donations and legacies</i>					
Unrestricted legacies	2	-	-	-	46,667
Unrestricted donations and grants	3	14,121	-	14,121	11,632
Restricted donations and grants	3	-	21,000	21,000	45,500
Gift aid receivable		1,255	-	1,255	348
Investment Income					
UK Bank interest		-	-	-	-
Total income and endowments		<u>15,376</u>	<u>21,000</u>	<u>36,376</u>	<u>104,147</u>
Resources Expended					
<i>Expenditure on raising funds</i>	4	1,230	-	1,230	1,132
<i>Expenditure on Charitable activities</i>					
Restricted donations, grants and legacies		-	23,200	23,200	43,300
Unrestricted donations and grants	4	30,385	-	30,385	51,606
Other expenditure	4	2,295	-	2,295	2,246
Total expenditure		<u>33,910</u>	<u>23,200</u>	<u>57,110</u>	<u>98,284</u>
Net Income/expenditure	5	(18,534)	(2,200)	(20,734)	5,863
Transfers between funds - admin fee		-	-	-	-
Net movement in funds		<u>(18,534)</u>	<u>(2,200)</u>	<u>(20,734)</u>	<u>5,863</u>
Reconciliation of funds					
Total funds at beginning of year	10,11,16	166,727	2,200	168,927	163,064
Total funds at end of year	10,11,16	<u>148,193</u>	<u>-</u>	<u>148,193</u>	<u>168,927</u>

There were no recognised gains and losses for 2021 and 2020 other than those included in the statement of financial activities.

All incoming resources and resources expended derive from continuing activities.

The notes on pages 9 to 14 form an integral part of these accounts.

FEDERATION OF JEWISH RELIEF ORGANISATIONS
Balance Sheet
as at 31 March 2021

	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	7	1	1
Current assets			
Debtors	8	1,246	1,213
Cash at bank and in hand		153,052	173,819
		<u>154,298</u>	<u>175,032</u>
Creditors: amounts falling due within one year	9	(6,106)	(6,106)
Net current assets		<u>148,192</u>	<u>168,926</u>
Total assets less current liabilities		<u>148,193</u>	<u>168,927</u>
Funds			
Unrestricted funds	11	148,193	166,727
Restricted funds	10	-	2,200
Total funds	12	<u>148,193</u>	<u>168,927</u>

The trustees are satisfied that the Charity is entitled to exemption from Section 144(2) of the Charities Act 2011.

The trustees acknowledge their responsibilities for:

- (i) ensuring that the Charity keeps proper accounting records which comply with Section 130 of the Charities Act 2011; and
- (ii) preparing accounts 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 its statement of financial activities for the financial year in accordance with the requirements of Section 132 of the Charities Act 2011.

The accounts were approved by the trustees on 20 January 2022 and signed on its behalf.


A M Garfield (Hon. Treasurer)

The notes on pages 9 to 14 form an integral part of these accounts.

FEDERATION OF JEWISH RELIEF ORGANISATIONS

Notes to the accounts

for the year ended 31 March 2021

1 Accounting policies

a *Basis of preparation of financial statements*

The accounts have been prepared in accordance with the Statement of Recommended Practice Accounting and Reporting by Charities: statement of recommended practice applicable to charities preparing their accounts in accordance with the Financial Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019), (Charities SORP FRS102) Second edition, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), and the Charities Act 2011.

The charity is exempted from preparing a cash flow statement due to the adoption of the exemption available to charities with income of less than £500,000.

Assets and liabilities are initially recognised at historical cost or transition value unless otherwise stated in the relevant accounting policy or note.

b *Public benefit entity*

The charitable trust meets the definition of a public entity under FRS102.

c *Going concern*

The trustees consider that there were no material uncertainties about the charity's ability to continue as a going concern. The trustees do not consider that there are any sources of uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

d *Income*

Income comprise the total income receivable during the year which is recognised on an accruals basis of accounting.

Restricted income is matched directly with the relevant expenditure for which the restricted income was received.

Bank interest is included in the income and expenditure account on an accruals basis.

Tax refunds on gift aid donations are accounted for on an accruals basis.

The value of services provided by volunteers has not been included.

e *Fund accounting*

The Charity reserves have been allocated to separate funds for future application.

Unrestricted funds are incoming resources receivable or generated for the furtherance of the objects of the Charity without a specified purpose and are available as general funds. Resources expended which meet these criteria are charged to the funds, together with a fair allocation of staff and support costs. Unrestricted funds comprise accumulated surpluses on general funds and these are available for use at the discretion of the trustees in the furtherance of the charitable objectives of the Federation.

Restricted funds are those that can only be used for restricted purposes within the objects of the Federation. Restriction arises when specified by the donor or when funds are raised for particular restricted purposes. Resources expended which meet these criteria are charged to the funds.

FEDERATION OF JEWISH RELIEF ORGANISATIONS

Notes to the accounts

for the year ended 31 March 2021

1 Accounting policies continued

f **Expenditure**

Resources expended and liabilities are recognised as soon as they are incurred on an accruals basis inclusive of any Vat. Expenditure which is directly attributable to specific activities is allocated specifically to the relevant activities for which it is incurred. Provisions are made for all known liabilities which exist at the year end based on the trustees best estimate as to the costs of settling those liabilities.

Charitable expenditure includes all expenditure directly related to the objects of the charity and comprises the following :-

- Costs of raising and generating funds which includes any fundraising costs incurred.
- Donations payable in furtherance of the charity's objectives. Donations are made to individuals and organisations in order to further the objects of the charity.
- Governance costs for compliance with charitable and statutory requirements.
- Staff and support costs.

g **Staff and support costs**

These are management and administration costs and comprise expenditure not directly attributable to the generated funds, charitable or fund raising activities of the Charity, but relate to the furtherance of the charity's objectives. They are therefore allocated to the relevant category of resources expended based on estimates of the time devoted to each activity.

h **Tangible Fixed Assets and Depreciation**

Tangible fixed assets are stated at cost less depreciation.

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Furniture and Equipment	25% reducing balance
-------------------------	----------------------

i **Foreign currencies**

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction.

Monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the balance sheet date. All differences are taken to the profit and loss account.

j **Taxation**

As a registered charity, the organisation is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only.

Value added tax is not recoverable by the charity and as such is included in the relevant costs in the Statement of Financial Activities.

k **Debtors**

Debtors are recognised at the settlement amount due after allowing for any discounts and as per the terms agreed. Prepayments are valued at the amounts prepaid for services and accrued income amounts are valued at the amounts due per terms agreed and there is certainty of receipt.

l **Cash at bank and in hand**

Cash at bank and in hand includes bank balances kept in current and deposit accounts.

m **Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any discounts.

FEDERATION OF JEWISH RELIEF ORGANISATIONS
Notes to the accounts
for the year ended 31 March 2021

2 Legacy

The amounts received during the year from unrestricted legacies was £Nil (2020: £46,667).

3 Donations and grants receivable

Included in income of the charity is donations and grant income for unrestricted funds of £14,121 (2020: £11,632), restricted funds of £21,000 (2020: £45,500) and gift aid tax refunds due of £1,255 (2020: £348).

4 Resources expended	Direct costs	Staff costs	Support costs	2021 Total	2020 Total
	£	£	£	£	£
a) Analysis of total resources expended					
Cost of generating funds voluntary income	-	1,230	-	1,230	1,132
Cost of charitable activities					
- Grants and donations towards clothing relief and kindergartens, youth centres, education and medical equipment	26,080	4,305	-	30,385	51,606
	<u>26,080</u>	<u>4,305</u>	<u>-</u>	<u>30,385</u>	<u>51,606</u>
Other Expenditure					
- Independent Examiner fees	1,680	-	-	1,680	1,680
- Office, staff and finance costs	-	615	-	615	566
	<u>1,680</u>	<u>615</u>	<u>-</u>	<u>2,295</u>	<u>2,246</u>
	<u>27,760</u>	<u>6,150</u>	<u>-</u>	<u>33,910</u>	<u>54,984</u>

The direct costs of charitable activities - donations of £26,080 (2020: £47,646) includes amounts to the following - £12,750 (2020: £18,130) to Norwood, £3,500 (2020: £3,250) to Jewish Community Secondary School, other donations amounting to £800 (2020: £2,000) to various causes and £9,030 (2020: £24,266) paid to the Israel office of the Federation of Jewish Relief Organisations for projects carried out in accordance with the Federation's objectives. None of these remained outstanding at the year end. The Israel office is located in Tel Aviv, Israel.

b) Analysis of support costs				2021	2020
Staff costs	-	6,150	-	6,150	4,050
Postage and appeals	-	-	-	-	-
Bank Charges	-	-	-	-	-
Other costs	-	-	-	-	1,608
	<u>-</u>	<u>6,150</u>	<u>-</u>	<u>6,150</u>	<u>5,658</u>

Support costs includes all expenditure not directly related to the charitable activity. These are allocated to the relevant category of resources expended based on estimates of time devoted to each activity.

FEDERATION OF JEWISH RELIEF ORGANISATIONS
Notes to the accounts
for the year ended 31 March 2021

5 Net Incoming (Outgoing) Resources for the financial year	2021	2020
	£	£
are arrived at after charging:-		
Independent Examiners fees	<u>1,680</u>	<u>1,680</u>

6 Staff Costs	2021	2020
	£	£
Wages and Salaries	<u>6,150</u>	<u>4,050</u>

There were no employees with emoluments greater than £10,000

The average monthly number of persons employed during the year was as follows:-

	2021	2020
	Number	Number
Administration assistant	0.4	0.4
Support assistant	0.2	0.2
	<u>0.6</u>	<u>0.6</u>

The trustees did not receive any remuneration for services to the charity in the year.

No expenses were reimbursed to trustees in the year except for expenses paid by the Federation in respect of travel costs totalling £Nil (2020: £1,448) for missions to Israel for one trustee to review and promote the various projects being undertaken in Israel.

There were no related party transactions in the year or the previous year.

7 Tangible fixed assets	Furniture and office equipment
	£
Cost	
At 1 April 2020	<u>1</u>
At 31 March 2021	<u>1</u>
Depreciation	
At 31 March 2021	<u>-</u>
Net book value	
At 31 March 2021	<u>1</u>
At 31 March 2020	<u>1</u>

FEDERATION OF JEWISH RELIEF ORGANISATIONS
Notes to the accounts
for the year ended 31 March 2021

8 Debtors	2021 £	2020 £
Other debtors - gift aid tax recoverable	<u>1,246</u>	<u>1,213</u>

9 Creditors: amounts falling due within one year	2021 £	2020 £
Accruals and deferred income	<u>6,106</u>	<u>6,106</u>

10 Restricted funds	At 1 April 2020 £	Incoming resources £	Resources expended £	At 31 March 2021 £
Received and expended	2,200	21,000	(23,200)	-
FJRO admin fee	-	-	-	-
	<u>2,200</u>	<u>21,000</u>	<u>(23,200)</u>	<u>-</u>
	At 1 April 2019	Incoming resources	Resources expended	At 31 March 2020
Received and expended	-	45,500	(43,300)	2,200
FJRO admin fee	-	-	-	-
	<u>-</u>	<u>45,500</u>	<u>(43,300)</u>	<u>2,200</u>

Restricted funds represents donations and funds received for a specific purpose.

11 Unrestricted funds	2021 £	2020 £
At 1 April	166,727	163,064
Incoming resources	15,376	58,647
Resources expended	(33,910)	(54,984)
Transfer between funds FJRO admin fee	-	-
At 31 March	<u>148,193</u>	<u>166,727</u>

Unrestricted funds include earmarked amounts set aside by the trustees for specific projects and expenses and at the year end they amounted to £Nil (2020: £Nil)

12 Analysis of net assets between funds	Unrestricted Fund £	Restricted Fund £	Total Fund 2021 £	Total Fund 2020
Fixed assets	1	-	1	1
Current assets	154,298	-	154,298	175,032
Current liabilities within one year	(6,106)	-	(6,106)	(6,106)
	<u>148,193</u>	<u>-</u>	<u>148,193</u>	<u>168,927</u>

FEDERATION OF JEWISH RELIEF ORGANISATIONS
Notes to the accounts
for the year ended 31 March 2021

13 Presentation currency

The financial statements are presented in Sterling .

14 Legal form of entity

Federation of Jewish Relief Organisations is an unincorporated charity governed by its Constitution (as amended). Registered Charity Number 250006.

15 Principal place of business

The address of the charity's principal place of business and registered office is:

120 Salmon Street
London
NW9 8NL

16 Statement of financial activities (including income and expenditure account) - prior year

	General Funds £	Restricted Funds £	2020 Total £
Incoming Resources			
<i>Incoming Resources from generated funds</i>			
<i>Donations and legacies</i>			
Unrestricted legacies	46,667	-	46,667
Restricted legacies	-	-	-
Unrestricted donations and grants	11,632	-	11,632
Restricted donations and grants	-	45,500	45,500
Gift aid receivable	348	-	348
Investment Income			
UK Bank interest	-	-	-
Total income and endowments	58,647	45,500	104,147
Resources Expended			
<i>Expenditure on raising funds</i>	1,132	-	1,132
<i>Expenditure on Charitable activities</i>			
Restricted donations and grants	-	43,300	43,300
Unrestricted donations and grants	51,606	-	51,606
Other expenditure	2,246	-	2,246
Total expenditure	54,984	43,300	98,284
Net Incoming/(Outgoing) Resources	3,663	2,200	5,863
Transfers between funds	-	-	-
Net movement in funds	3,663	2,200	5,863
Reconciliation of funds			
Total funds at beginning of year	163,064	-	163,064
Total funds at end of year	166,727	2,200	168,927