

# KEREN HATORAH

England & Wales · Charity number 281384

## Details

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**Other names** JEWISH TRIBUNE

**Status** Registered

**Legal form** Other

**Registered** 1980-01-07

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

## Contact

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**Address** Keren HaTorah  
97 Stamford Hill  
London  
N16 5DN

**Phone** 02084556789

**Email** [ysilkin@agudas.org.uk](mailto:ysilkin@agudas.org.uk)

## Activities

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**Objects:** THE ADVANCEMENT OF JEWISH RELIGION AND RELIGIOUS EDUCATIONAL ESTABLISHMENTS AND THE RELIEF OF POVERTY AND ADVANCEMENT OF JEWISH EDUCATION.

**Activities:** The charity publishes books & papers on Jewish studies and items of Jewish interest.

## Classification

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- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Other Charitable Activities
- **What:** Education/training, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** People Of A Particular Ethnic Or Racial Origin

## Geography

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- Throughout England And Wales

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-05	£149,379	£210,243	-	-
2024-04-05	£227,956	£254,763	-	-
2023-04-05	£245,724	£292,594	-	-
2022-04-05	£189,158	£193,975	-	-
2021-04-05	£276,819	£156,658	-	-

## Trustees

Name	Role	Appointed
HENRY BONDI		2020-12-01
Simche Hecht		2020-12-01

**KEREN HATORAH**

England & Wales - Charity number 281384

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# Accounts

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**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 5 April 2025  
for  
Keren Hatorah**

London Accounting Group Ltd  
5 North End Road  
London  
NW11 7RJ

**Keren Hatorah**

**Contents of the Financial Statements  
for the Year Ended 5 April 2025**

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**Report of the Trustees  
for the Year Ended 5 April 2025**

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The trustees present their report with the financial statements of the charity for the year ended 5 April 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The charity publishes books and papers on Jewish studies and items of Jewish interest.

**Public benefit**

The trustee confirms his compliance with the duty to have due regard to the public benefit guidance published by the Charity Commission when reviewing the charity's aims and objectives and in planning future activities.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

**Risk management**

The trustee have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

281384

**Principal address**

97 Stamford Hill  
London  
N16 5DN

**Trustees**

H Bondi  
S Hecht

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
H Bondi - Trustee

## **Independent Examiner's Report to the Trustees of Keren Hatorah**

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### **Independent examiner's report to the trustees of Keren Hatorah**

I report to the charity trustees on my examination of the accounts of Keren Hatorah (the Trust) for the year ended 5 April 2025.

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

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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.

Samuel Feigenblatt FCCA

London Accounting Group Ltd  
5 North End Road  
London  
NW11 7RJ

Date: .....

**Keren Hatorah****Statement of Financial Activities  
for the Year Ended 5 April 2025**

		5.4.25 Unrestricted fund £	5.4.24 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies	2	101,298	77,141
Other trading activities	3	48,081	150,815
<b>Total</b>		<u>149,379</u>	<u>227,956</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Donations made			
Charitable activities		77,485 128,393	61,800 188,927
Other		4,365	4,036
<b>Total</b>		<u>210,243</u>	<u>254,763</u>
<b>NET INCOME/(EXPENDITURE)</b>		(60,864)	(26,807)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		129,319	156,126
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>68,455</u></u>	<u><u>129,319</u></u>

The notes form part of these financial statements

**Keren Hatorah**

**Balance Sheet  
5 April 2025**

	Notes	5.4.25 Unrestricted fund £	5.4.24 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	7	430	574
<b>CURRENT ASSETS</b>			
Debtors	8	45,513	47,042
Cash at bank and in hand		56,657	121,731
		<u>102,170</u>	<u>168,773</u>
<b>CREDITORS</b>			
Amounts falling due within one year	9	(10,656)	(11,025)
<b>NET CURRENT ASSETS</b>			
		<u>91,514</u>	<u>157,748</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		91,944	158,322
<b>CREDITORS</b>			
Amounts falling due after more than one year	10	(23,489)	(29,003)
<b>NET ASSETS</b>			
		<u>68,455</u>	<u>129,319</u>
<b>FUNDS</b>			
Unrestricted funds	12	68,455	129,319
<b>TOTAL FUNDS</b>			
		<u>68,455</u>	<u>129,319</u>

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

.....  
H Bondi - Trustee

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**2. DONATIONS AND LEGACIES**

	5.4.25	5.4.24
	£	£
Donations	101,298	77,141
	<u>          </u>	<u>          </u>

Notes to the Financial Statements - continued  
for the Year Ended 5 April 2025**3. OTHER TRADING ACTIVITIES**

	5.4.25	5.4.24
	£	£
Advertising sales and subscrip	242,936	289,730
Cost of publications	(194,855)	(138,915)
	<u>48,081</u>	<u>150,815</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 5 April 2025 nor for the year ended 5 April 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 5 April 2025 nor for the year ended 5 April 2024.

**5. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	5.4.25	5.4.24
Secretarial and management	<u>9</u>	<u>14</u>

No employees received emoluments in excess of £60,000.

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	77,141
Other trading activities	<u>150,815</u>
<b>Total</b>	<u>227,956</u>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Donations made	61,800
Charitable activities	188,927
Other	<u>4,036</u>
<b>Total</b>	<u>254,763</u>
<b>NET INCOME/(EXPENDITURE)</b>	(26,807)
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	156,126

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**Unrestricted  
fund  
£**TOTAL FUNDS CARRIED FORWARD**129,319**7. TANGIBLE FIXED ASSETS**

	Plant and machinery £	Computer equipment £	Totals £
<b>COST</b>			
At 6 April 2024 and 5 April 2025	<u>9,985</u>	<u>4,029</u>	<u>14,014</u>
<b>DEPRECIATION</b>			
At 6 April 2024	9,449	3,991	13,440
Charge for year	<u>134</u>	<u>10</u>	<u>144</u>
At 5 April 2025	<u>9,583</u>	<u>4,001</u>	<u>13,584</u>
<b>NET BOOK VALUE</b>			
At 5 April 2025	<u>402</u>	<u>28</u>	<u>430</u>
At 5 April 2024	<u>536</u>	<u>38</u>	<u>574</u>

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

	5.4.25	5.4.24
	£	£
Trade debtors	33,056	30,467
Other debtors	<u>12,457</u>	<u>16,575</u>
	<u>45,513</u>	<u>47,042</u>

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

	5.4.25	5.4.24
	£	£
Bank loans and overdrafts (see note 11)	5,000	5,000
Taxation and social security	756	1,125
Other creditors	<u>4,900</u>	<u>4,900</u>
	<u>10,656</u>	<u>11,025</u>

Notes to the Financial Statements - continued  
for the Year Ended 5 April 2025**10. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	5.4.25	5.4.24
	£	£
Bank loans (see note 11)	23,489	29,003
	<u>23,489</u>	<u>29,003</u>

**11. LOANS**

An analysis of the maturity of loans is given below:

	5.4.25	5.4.24
	£	£
Amounts falling due within one year on demand:		
Bank loans	5,000	5,000
	<u>5,000</u>	<u>5,000</u>
Amounts falling between one and two years:		
Bank loans - 1-2 years	10,000	10,000
	<u>10,000</u>	<u>10,000</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	13,489	19,003
	<u>13,489</u>	<u>19,003</u>

**12. MOVEMENT IN FUNDS**

	At 6/4/24	Net movement in funds	At 5/4/25
	£	£	£
<b>Unrestricted funds</b>			
General fund	129,319	(60,864)	68,455
	<u>129,319</u>	<u>(60,864)</u>	<u>68,455</u>
<b>TOTAL FUNDS</b>	<u>129,319</u>	<u>(60,864)</u>	<u>68,455</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	149,379	(210,243)	(60,864)
	<u>149,379</u>	<u>(210,243)</u>	<u>(60,864)</u>
<b>TOTAL FUNDS</b>	<u>149,379</u>	<u>(210,243)</u>	<u>(60,864)</u>

Notes to the Financial Statements - continued  
for the Year Ended 5 April 2025

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 6/4/23 £	Net movement in funds £	At 5/4/24 £
<b>Unrestricted funds</b>			
General fund	156,126	(26,807)	129,319
<b>TOTAL FUNDS</b>	<u>156,126</u>	<u>(26,807)</u>	<u>129,319</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	227,956	(254,763)	(26,807)
<b>TOTAL FUNDS</b>	<u>227,956</u>	<u>(254,763)</u>	<u>(26,807)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 6/4/23 £	Net movement in funds £	At 5/4/25 £
<b>Unrestricted funds</b>			
General fund	156,126	(87,671)	68,455
<b>TOTAL FUNDS</b>	<u>156,126</u>	<u>(87,671)</u>	<u>68,455</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	377,335	(465,006)	(87,671)
<b>TOTAL FUNDS</b>	<u>377,335</u>	<u>(465,006)</u>	<u>(87,671)</u>

**13. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 5 April 2025.

**Keren Hatorah****Detailed Statement of Financial Activities  
for the Year Ended 5 April 2025**

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	5.4.25 £	5.4.24 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	101,298	77,141
<b>Other trading activities</b>		
Advertising sales and subscrip	242,936	289,730
Cost of publications	(194,855)	(138,915)
	<u>48,081</u>	<u>150,815</u>
<b>Total incoming resources</b>	149,379	227,956
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	107,876	173,486
Postage, stationery, telephone and IT expenses	15,191	10,332
Sundries	6,442	4,917
Plant and machinery	134	179
Computer equipment	10	13
Grants to institutions	77,485	61,800
	<u>207,138</u>	<u>250,727</u>
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	1,905	2,836
<b>Governance costs</b>		
Accountancy	1,200	1,200
	<u>210,243</u>	<u>254,763</u>
Total resources expended	210,243	254,763
<b>Net expenditure</b>	<u><u>(60,864)</u></u>	<u><u>(26,807)</u></u>

**KEREN HATORAH**

England & Wales - Charity number 281384

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# Accounts

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**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 5 April 2024  
for  
Keren Hatorah**

Martin+Heller  
5 North End Road  
London  
NW11 7RJ

**Keren Hatorah**

**Contents of the Financial Statements  
for the Year Ended 5 April 2024**

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**Report of the Trustees  
for the Year Ended 5 April 2024**

---

The trustees present their report with the financial statements of the charity for the year ended 5 April 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The charity publishes books and papers on Jewish studies and items of Jewish interest.

**Public benefit**

The trustee confirms his compliance with the duty to have due regard to the public benefit guidance published by the Charity Commission when reviewing the charity's aims and objectives and in planning future activities.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

**Risk management**

The trustee have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

281384

**Principal address**

97 Stamford Hill  
London  
N16 5DN

**Trustees**

H Bondi  
S Hecht

**Independent Examiner**

Martin+Heller  
5 North End Road  
London  
NW11 7RJ

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
S Hecht - Trustee

## **Independent Examiner's Report to the Trustees of Keren Hatorah**

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### **Independent examiner's report to the trustees of Keren Hatorah**

I report to the charity trustees on my examination of the accounts of Keren Hatorah (the Trust) for the year ended 5 April 2024.

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

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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.

A Heller FCA

Martin+Heller  
5 North End Road  
London  
NW11 7RJ

Date: .....

**Keren Hatorah****Statement of Financial Activities  
for the Year Ended 5 April 2024**

		5.4.24 Unrestricted fund £	5.4.23 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies	2	77,141	108,904
Other trading activities	3	150,815	136,820
<b>Total</b>		<u>227,956</u>	<u>245,724</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Donations made			
Charitable activities		61,800 188,927	90,000 197,807
Other		4,036	4,787
<b>Total</b>		<u>254,763</u>	<u>292,594</u>
<b>NET INCOME/(EXPENDITURE)</b>		(26,807)	(46,870)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		156,126	202,996
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>129,319</u>	<u>156,126</u>

The notes form part of these financial statements

**Keren Hatorah**

**Balance Sheet  
5 April 2024**

	Notes	5.4.24 Unrestricted fund £	5.4.23 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	7	574	560
<b>CURRENT ASSETS</b>			
Debtors	8	47,042	54,542
Cash at bank		121,731	170,471
		<u>168,773</u>	<u>225,013</u>
<b>CREDITORS</b>			
Amounts falling due within one year	9	(11,025)	(34,930)
		<u>157,748</u>	<u>190,083</u>
<b>NET CURRENT ASSETS</b>			
		<u>158,322</u>	<u>190,643</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
<b>CREDITORS</b>			
Amounts falling due after more than one year	10	(29,003)	(34,517)
		<u>129,319</u>	<u>156,126</u>
<b>NET ASSETS</b>			
		<u>129,319</u>	<u>156,126</u>
<b>FUNDS</b>			
Unrestricted funds	12	129,319	156,126
		<u>129,319</u>	<u>156,126</u>
<b>TOTAL FUNDS</b>			
		<u>129,319</u>	<u>156,126</u>

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

.....  
S Hecht - Trustee

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**2. DONATIONS AND LEGACIES**

	5.4.24	5.4.23
	£	£
Donations	77,141	108,904
	<u>77,141</u>	<u>108,904</u>

Notes to the Financial Statements - continued  
for the Year Ended 5 April 2024**3. OTHER TRADING ACTIVITIES**

	5.4.24	5.4.23
	£	£
Advertising sales and subscrip	289,730	314,002
Cost of publications	(138,915)	(177,182)
	<u>150,815</u>	<u>136,820</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 5 April 2024 nor for the year ended 5 April 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 5 April 2024 nor for the year ended 5 April 2023.

**5. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	5.4.24	5.4.23
Secretarial and management	<u>14</u>	<u>17</u>

No employees received emoluments in excess of £60,000.

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	108,904
Other trading activities	<u>136,820</u>
<b>Total</b>	<u>245,724</u>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Donations made	90,000
Charitable activities	197,807
Other	<u>4,787</u>
<b>Total</b>	<u>292,594</u>
<b>NET INCOME/(EXPENDITURE)</b>	(46,870)
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	202,996

Notes to the Financial Statements - continued  
for the Year Ended 5 April 2024

## 6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted  
fund  
£**TOTAL FUNDS CARRIED FORWARD**156,126

## 7. TANGIBLE FIXED ASSETS

	Plant and machinery £	Computer equipment £	Totals £
<b>COST</b>			
At 6 April 2023	9,779	4,029	13,808
Additions	206	-	206
At 5 April 2024	<u>9,985</u>	<u>4,029</u>	<u>14,014</u>
<b>DEPRECIATION</b>			
At 6 April 2023	9,270	3,978	13,248
Charge for year	179	13	192
At 5 April 2024	<u>9,449</u>	<u>3,991</u>	<u>13,440</u>
<b>NET BOOK VALUE</b>			
At 5 April 2024	<u>536</u>	<u>38</u>	<u>574</u>
At 5 April 2023	<u>509</u>	<u>51</u>	<u>560</u>

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

	5.4.24	5.4.23
	£	£
Trade debtors	30,467	31,449
Other debtors	16,575	23,093
	<u>47,042</u>	<u>54,542</u>

Notes to the Financial Statements - continued  
for the Year Ended 5 April 2024

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	5.4.24	5.4.23
	£	£
Bank loans and overdrafts (see note 11)	5,000	5,000
Taxation and social security	1,125	25,030
Other creditors	4,900	4,900
	<u>11,025</u>	<u>34,930</u>

10. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	5.4.24	5.4.23
	£	£
Bank loans (see note 11)	<u>29,003</u>	<u>34,517</u>

11. LOANS

An analysis of the maturity of loans is given below:

	5.4.24	5.4.23
	£	£
Amounts falling due within one year on demand:		
Bank loans	<u>5,000</u>	<u>5,000</u>
Amounts falling between one and two years:		
Bank loans - 1-2 years	<u>10,000</u>	<u>10,000</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	<u>19,003</u>	<u>24,517</u>

12. MOVEMENT IN FUNDS

	At 6/4/23	Net movement in funds	At 5/4/24
	£	£	£
<b>Unrestricted funds</b>			
General fund	156,126	(26,807)	129,319
	<u>156,126</u>	<u>(26,807)</u>	<u>129,319</u>
<b>TOTAL FUNDS</b>	<u>156,126</u>	<u>(26,807)</u>	<u>129,319</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	227,956	(254,763)	(26,807)
	<u>227,956</u>	<u>(254,763)</u>	<u>(26,807)</u>
<b>TOTAL FUNDS</b>	<u>227,956</u>	<u>(254,763)</u>	<u>(26,807)</u>

Notes to the Financial Statements - continued  
for the Year Ended 5 April 2024

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 6/4/22 £	Net movement in funds £	At 5/4/23 £
<b>Unrestricted funds</b>			
General fund	202,996	(46,870)	156,126
<b>TOTAL FUNDS</b>	<u>202,996</u>	<u>(46,870)</u>	<u>156,126</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	245,724	(292,594)	(46,870)
<b>TOTAL FUNDS</b>	<u>245,724</u>	<u>(292,594)</u>	<u>(46,870)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 6/4/22 £	Net movement in funds £	At 5/4/24 £
<b>Unrestricted funds</b>			
General fund	202,996	(73,677)	129,319
<b>TOTAL FUNDS</b>	<u>202,996</u>	<u>(73,677)</u>	<u>129,319</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	473,680	(547,357)	(73,677)
<b>TOTAL FUNDS</b>	<u>473,680</u>	<u>(547,357)</u>	<u>(73,677)</u>

**13. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 5 April 2024.

**Keren Hatorah****Detailed Statement of Financial Activities  
for the Year Ended 5 April 2024**

	5.4.24 £	5.4.23 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	77,141	108,904
<b>Other trading activities</b>		
Advertising sales and subscrip	289,730	314,002
Cost of publications	(138,915)	(177,182)
	<u>150,815</u>	<u>136,820</u>
<b>Total incoming resources</b>	<u>227,956</u>	<u>245,724</u>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	173,486	180,420
Postage, stationery, telephone and IT expenses	10,332	12,291
Sundries	4,917	4,909
Plant and machinery	179	170
Computer equipment	13	17
Grants to institutions	61,800	90,000
	<u>250,727</u>	<u>287,807</u>
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	2,836	3,587
<b>Governance costs</b>		
Accountancy	1,200	1,200
	<u>254,763</u>	<u>292,594</u>
Total resources expended	<u>254,763</u>	<u>292,594</u>
<b>Net expenditure</b>	<u><u>(26,807)</u></u>	<u><u>(46,870)</u></u>

This page does not form part of the statutory financial statements

**KEREN HATORAH**

England & Wales - Charity number 281384

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# Accounts

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**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 5 April 2023  
for  
Keren Hatorah**

Martin+Heller  
5 North End Road  
London  
NW11 7RJ

**Keren Hatorah**

**Contents of the Financial Statements  
for the Year Ended 5 April 2023**

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**Report of the Trustees  
for the Year Ended 5 April 2023**

---

The trustees present their report with the financial statements of the charity for the year ended 5 April 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The charity publishes books and papers on Jewish studies and items of Jewish interest.

**Public benefit**

The trustee confirms his compliance with the duty to have due regard to the public benefit guidance published by the Charity Commission when reviewing the charity's aims and objectives and in planning future activities.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

**Risk management**

The trustee have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

281384

**Principal address**

97 Stamford Hill  
London  
N16 5DN

**Trustees**

H Bondi  
S Hecht

**Independent Examiner**

Martin+Heller  
5 North End Road  
London  
NW11 7RJ

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
S Hecht - Trustee

**Independent Examiner's Report to the Trustees of  
Keren Hatorah**

---

**Independent examiner's report to the trustees of Keren Hatorah**

I report to the charity trustees on my examination of the accounts of Keren Hatorah (the Trust) for the year ended 5 April 2023.

**Responsibilities and basis of report**

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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.

A Heller FCA

Martin+Heller  
5 North End Road  
London  
NW11 7RJ

Date: .....

**Keren Hatorah****Statement of Financial Activities  
for the Year Ended 5 April 2023**

		5.4.23 Unrestricted fund £	5.4.22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies	2	148,664	107,968
Other trading activities	3	97,060	81,190
<b>Total</b>		<u>245,724</u>	<u>189,158</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Donations made			
Charitable activities		90,000	-
Other		197,807	190,389
<b>Total</b>		<u>4,787</u>	<u>3,586</u>
<b>NET INCOME/(EXPENDITURE)</b>		<u>292,594</u>	<u>193,975</u>
		(46,870)	(4,817)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		202,996	207,813
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>156,126</u>	<u>202,996</u>

The notes form part of these financial statements

**Keren Hatorah**

**Balance Sheet  
5 April 2023**

		5.4.23 Unrestricted fund £	5.4.22 Total funds £
<b>FIXED ASSETS</b>	Notes		
Tangible assets	7	560	649
<b>CURRENT ASSETS</b>			
Debtors	8	54,542	56,085
Cash at bank		170,471	219,786
		<u>225,013</u>	<u>275,871</u>
<b>CREDITORS</b>			
Amounts falling due within one year	9	(34,930)	(33,493)
<b>NET CURRENT ASSETS</b>		<u>190,083</u>	<u>242,378</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		190,643	243,027
<b>CREDITORS</b>			
Amounts falling due after more than one year	10	(34,517)	(40,031)
<b>NET ASSETS</b>		<u>156,126</u>	<u>202,996</u>
<b>FUNDS</b>	12		
Unrestricted funds		156,126	202,996
<b>TOTAL FUNDS</b>		<u>156,126</u>	<u>202,996</u>

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

.....  
S Hecht - Trustee

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**2. DONATIONS AND LEGACIES**

	5.4.23	5.4.22
	£	£
Donations	<u>148,664</u>	<u>107,968</u>

Notes to the Financial Statements - continued  
for the Year Ended 5 April 2023**3. OTHER TRADING ACTIVITIES**

	5.4.23	5.4.22
	£	£
Advertising sales and subscrip	274,242	319,925
Cost of publications	<u>(177,182)</u>	<u>(238,735)</u>
	<u>97,060</u>	<u>81,190</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 5 April 2023 nor for the year ended 5 April 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 5 April 2023 nor for the year ended 5 April 2022.

**5. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	5.4.23	5.4.22
Secretarial and management	<u>17</u>	<u>17</u>

No employees received emoluments in excess of £60,000.

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	107,968
Other trading activities	<u>81,190</u>
<b>Total</b>	<u>189,158</u>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Charitable activities	190,389
Other	<u>3,586</u>
<b>Total</b>	<u>193,975</u>
<b>NET INCOME/(EXPENDITURE)</b>	(4,817)
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	207,813

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**Unrestricted  
fund  
£**TOTAL FUNDS CARRIED FORWARD**202,996**7. TANGIBLE FIXED ASSETS**

	Plant and machinery £	Computer equipment £	Totals £
<b>COST</b>			
At 6 April 2022	9,680	4,029	13,709
Additions	99	-	99
	<u>9,779</u>	<u>4,029</u>	<u>13,808</u>
At 5 April 2023	<u>9,779</u>	<u>4,029</u>	<u>13,808</u>
<b>DEPRECIATION</b>			
At 6 April 2022	9,100	3,960	13,060
Charge for year	170	18	188
	<u>9,270</u>	<u>3,978</u>	<u>13,248</u>
At 5 April 2023	<u>9,270</u>	<u>3,978</u>	<u>13,248</u>
<b>NET BOOK VALUE</b>			
At 5 April 2023	<u>509</u>	<u>51</u>	<u>560</u>
At 5 April 2022	<u>580</u>	<u>69</u>	<u>649</u>

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

	5.4.23	5.4.22
	£	£
Trade debtors	31,449	31,174
Other debtors	23,093	24,911
	<u>54,542</u>	<u>56,085</u>

**Notes to the Financial Statements - continued  
for the Year Ended 5 April 2023**

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

	5.4.23	5.4.22
	£	£
Bank loans and overdrafts (see note 11)	5,000	5,000
Taxation and social security	25,030	24,793
Other creditors	4,900	3,700
	<u>34,930</u>	<u>33,493</u>

**10. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	5.4.23	5.4.22
	£	£
Bank loans (see note 11)	<u>34,517</u>	<u>40,031</u>

**11. LOANS**

An analysis of the maturity of loans is given below:

	5.4.23	5.4.22
	£	£
Amounts falling due within one year on demand:		
Bank loans	<u>5,000</u>	<u>5,000</u>
Amounts falling between one and two years:		
Bank loans - 1-2 years	<u>10,000</u>	<u>10,000</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	<u>24,517</u>	<u>30,000</u>
Amounts falling due in more than five years:		
Repayable by instalments:		
Bank loans more 5 yr by instal	-	31

**12. MOVEMENT IN FUNDS**

	At 6/4/22	Net movement in funds	At 5/4/23
	£	£	£
<b>Unrestricted funds</b>			
General fund	202,996	(46,870)	156,126
	<u>202,996</u>	<u>(46,870)</u>	<u>156,126</u>
<b>TOTAL FUNDS</b>	<u>202,996</u>	<u>(46,870)</u>	<u>156,126</u>

Notes to the Financial Statements - continued  
for the Year Ended 5 April 2023

12. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	245,724	(292,594)	(46,870)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>245,724</u>	<u>(292,594)</u>	<u>(46,870)</u>

Comparatives for movement in funds

	At 6/4/21 £	Net movement in funds £	At 5/4/22 £
<b>Unrestricted funds</b>			
General fund	207,813	(4,817)	202,996
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>207,813</u>	<u>(4,817)</u>	<u>202,996</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	189,158	(193,975)	(4,817)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>189,158</u>	<u>(193,975)</u>	<u>(4,817)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 6/4/21 £	Net movement in funds £	At 5/4/23 £
<b>Unrestricted funds</b>			
General fund	207,813	(51,687)	156,126
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>207,813</u>	<u>(51,687)</u>	<u>156,126</u>

**12. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	434,882	(486,569)	(51,687)
<b>TOTAL FUNDS</b>	<u>434,882</u>	<u>(486,569)</u>	<u>(51,687)</u>

**13. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 5 April 2023.

**Keren Hatorah****Detailed Statement of Financial Activities  
for the Year Ended 5 April 2023**

	5.4.23 £	5.4.22 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	148,664	107,968
<b>Other trading activities</b>		
Advertising sales and subscrip	274,242	319,925
Cost of publications	(177,182)	(238,735)
	<u>97,060</u>	<u>81,190</u>
<b>Total incoming resources</b>	<b>245,724</b>	<b>189,158</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	180,420	196,760
Furlough receipts	-	(23,219)
Subscriptions	-	673
Postage, stationery, telephone and IT expenses	12,291	13,167
Sundries	4,909	2,840
Plant and machinery	170	145
Computer equipment	17	23
Grants to institutions	90,000	-
	<u>287,807</u>	<u>190,389</u>
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	3,587	2,386
<b>Governance costs</b>		
Accountancy	1,200	1,200
	<u>292,594</u>	<u>193,975</u>
Total resources expended	<u>292,594</u>	<u>193,975</u>
<b>Net expenditure</b>	<b><u>(46,870)</u></b>	<b><u>(4,817)</u></b>

This page does not form part of the statutory financial statements

**KEREN HATORAH**

England & Wales - Charity number 281384

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# Accounts

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**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 5 April 2022  
for  
Keren Hatorah**

Martin+Heller  
5 North End Road  
London  
NW11 7RJ

**Keren Hatorah**

**Contents of the Financial Statements  
for the Year Ended 5 April 2022**

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**Report of the Trustees  
for the Year Ended 5 April 2022**

---

The trustees present their report with the financial statements of the charity for the year ended 5 April 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The charity publishes books and papers on Jewish studies and items of Jewish interest.

**Public benefit**

The trustee confirms his compliance with the duty to have due regard to the public benefit guidance published by the Charity Commission when reviewing the charity's aims and objectives and in planning future activities.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

**Risk management**

The trustee have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

281384

**Principal address**

97 Stamford Hill  
London  
N16 5DN

**Trustees**

H Feldman (resigned 22.3.22)  
H Bondi  
S Hecht

**Independent Examiner**

Martin+Heller  
5 North End Road  
London  
NW11 7RJ

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
S Hecht - Trustee

**Independent Examiner's Report to the Trustees of  
Keren Hatorah**

---

**Independent examiner's report to the trustees of Keren Hatorah**

I report to the charity trustees on my examination of the accounts of Keren Hatorah (the Trust) for the year ended 5 April 2022.

**Responsibilities and basis of report**

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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.

A Heller FCA  
Martin+Heller  
5 North End Road  
London  
NW11 7RJ

Date: .....

**Keren Hatorah****Statement of Financial Activities  
for the Year Ended 5 April 2022**

		5.4.22 Unrestricted fund £	5.4.21 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies	2	107,968	71,818
Other trading activities	3	81,190	205,001
<b>Total</b>		<u>189,158</u>	<u>276,819</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charitable activities		190,389	153,684
Other		3,586	2,974
<b>Total</b>		<u>193,975</u>	<u>156,658</u>
<b>NET INCOME/(EXPENDITURE)</b>		(4,817)	120,161
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		207,813	87,652
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>202,996</u></u>	<u><u>207,813</u></u>

The notes form part of these financial statements

**Keren Hatorah**

**Balance Sheet  
5 April 2022**

		5.4.22 Unrestricted fund £	5.4.21 Total funds £
<b>FIXED ASSETS</b>	Notes		
Tangible assets	7	649	672
<b>CURRENT ASSETS</b>			
Debtors	8	56,085	48,218
Cash at bank		219,786	242,645
		<u>275,871</u>	<u>290,863</u>
<b>CREDITORS</b>			
Amounts falling due within one year	9	(33,493)	(38,722)
<b>NET CURRENT ASSETS</b>		<u>242,378</u>	<u>252,141</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		243,027	252,813
<b>CREDITORS</b>			
Amounts falling due after more than one year	10	(40,031)	(45,000)
<b>NET ASSETS</b>		<u>202,996</u>	<u>207,813</u>
<b>FUNDS</b>	12		
Unrestricted funds		202,996	207,813
<b>TOTAL FUNDS</b>		<u>202,996</u>	<u>207,813</u>

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

.....  
S Hecht - Trustee

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**2. DONATIONS AND LEGACIES**

	5.4.22	5.4.21
	£	£
Donations	<u>107,968</u>	<u>71,818</u>

Notes to the Financial Statements - continued  
for the Year Ended 5 April 2022**3. OTHER TRADING ACTIVITIES**

	5.4.22	5.4.21
	£	£
Advertising sales and subscrip	319,925	420,106
Cost of publications	(238,735)	(215,105)
	<u>81,190</u>	<u>205,001</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 5 April 2022 nor for the year ended 5 April 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 5 April 2022 nor for the year ended 5 April 2021.

**5. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	5.4.22	5.4.21
Secretarial and management	<u>17</u>	<u>18</u>

No employees received emoluments in excess of £60,000.

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	71,818
Other trading activities	<u>205,001</u>
<b>Total</b>	<u>276,819</u>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Charitable activities	153,684
Other	<u>2,974</u>
<b>Total</b>	<u>156,658</u>
<b>NET INCOME</b>	120,161
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	87,652

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**Unrestricted  
fund  
£**TOTAL FUNDS CARRIED FORWARD**207,813**7. TANGIBLE FIXED ASSETS**

	Plant and machinery £	Computer equipment £	Totals £
<b>COST</b>			
At 6 April 2021	9,535	4,029	13,564
Additions	145	-	145
	<u>          </u>	<u>          </u>	<u>          </u>
At 5 April 2022	9,680	4,029	13,709
	<u>          </u>	<u>          </u>	<u>          </u>
<b>DEPRECIATION</b>			
At 6 April 2021	8,955	3,937	12,892
Charge for year	145	23	168
	<u>          </u>	<u>          </u>	<u>          </u>
At 5 April 2022	9,100	3,960	13,060
	<u>          </u>	<u>          </u>	<u>          </u>
<b>NET BOOK VALUE</b>			
At 5 April 2022	580	69	649
	<u>          </u>	<u>          </u>	<u>          </u>
At 5 April 2021	580	92	672
	<u>          </u>	<u>          </u>	<u>          </u>

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

	5,422	5,421
	£	£
Trade debtors	31,174	48,218
Other debtors	24,911	-
	<u>          </u>	<u>          </u>
	56,085	48,218
	<u>          </u>	<u>          </u>

Notes to the Financial Statements - continued  
for the Year Ended 5 April 2022**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	5.4.22	5.4.21
	£	£
Bank loans and overdrafts (see note 11)	5,000	5,000
Taxation and social security	24,793	28,222
Other creditors	3,700	5,500
	<u>33,493</u>	<u>38,722</u>

**10. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	5.4.22	5.4.21
	£	£
Bank loans (see note 11)	40,031	45,000
	<u>40,031</u>	<u>45,000</u>

**11. LOANS**

An analysis of the maturity of loans is given below:

	5.4.22	5.4.21
	£	£
Amounts falling due within one year on demand:		
Bank loans	<u>5,000</u>	<u>5,000</u>
Amounts falling between one and two years:		
Bank loans - 1-2 years	<u>10,000</u>	<u>10,000</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	<u>30,000</u>	<u>30,000</u>
Amounts falling due in more than five years:		
Repayable by instalments:		
Bank loans more 5 yr by instal	31	5,000

**12. MOVEMENT IN FUNDS**

	At 6/4/21	Net movement in funds	At 5/4/22
	£	£	£
<b>Unrestricted funds</b>			
General fund	207,813	(4,817)	202,996
	<u>207,813</u>	<u>(4,817)</u>	<u>202,996</u>
<b>TOTAL FUNDS</b>	<u>207,813</u>	<u>(4,817)</u>	<u>202,996</u>

Notes to the Financial Statements - continued  
for the Year Ended 5 April 2022**12. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	189,158	(193,975)	(4,817)
<b>TOTAL FUNDS</b>	<u>189,158</u>	<u>(193,975)</u>	<u>(4,817)</u>

**Comparatives for movement in funds**

	At 6/4/20 £	Net movement in funds £	At 5/4/21 £
<b>Unrestricted funds</b>			
General fund	87,652	120,161	207,813
<b>TOTAL FUNDS</b>	<u>87,652</u>	<u>120,161</u>	<u>207,813</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	276,819	(156,658)	120,161
<b>TOTAL FUNDS</b>	<u>276,819</u>	<u>(156,658)</u>	<u>120,161</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 6/4/20 £	Net movement in funds £	At 5/4/22 £
<b>Unrestricted funds</b>			
General fund	87,652	115,344	202,996
<b>TOTAL FUNDS</b>	<u>87,652</u>	<u>115,344</u>	<u>202,996</u>

**12. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	465,977	(350,633)	115,344
<b>TOTAL FUNDS</b>	<u>465,977</u>	<u>(350,633)</u>	<u>115,344</u>

**13. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 5 April 2022.

**Keren Hatorah****Detailed Statement of Financial Activities  
for the Year Ended 5 April 2022**

	5.4.22	5.4.21
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	107,968	71,818
<b>Other trading activities</b>		
Advertising sales and subscrip	319,925	420,106
Cost of publications	(238,735)	(215,105)
	<u>81,190</u>	<u>205,001</u>
<b>Total incoming resources</b>	189,158	276,819
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	196,760	219,152
Furlough receipts	(23,219)	(91,448)
Subscriptions	673	580
Travel expenses	-	1,064
Postage, stationery, telephone and IT expenses	13,167	19,925
Sundries	2,840	4,210
Plant and machinery	145	171
Computer equipment	23	30
	<u>190,389</u>	<u>153,684</u>
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	2,386	1,474
<b>Governance costs</b>		
Accountancy	1,200	1,500
	<u>193,975</u>	<u>156,658</u>
Total resources expended	193,975	156,658
<b>Net (expenditure)/income</b>	<u><u>(4,817)</u></u>	<u><u>120,161</u></u>

This page does not form part of the statutory financial statements

**KEREN HATORAH**

England & Wales - Charity number 281384

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# Accounts

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**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 5 April 2021  
for  
Keren Hatorah**

Martin+Heller  
5 North End Road  
London  
NW11 7RJ

**Keren Hatorah**

**Contents of the Financial Statements  
for the Year Ended 5 April 2021**

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**Report of the Trustees  
for the Year Ended 5 April 2021**

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The trustees present their report with the financial statements of the charity for the year ended 5 April 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The charity publishes books and papers on Jewish studies and items of Jewish interest.

**Public benefit**

The trustee confirms his compliance with the duty to have due regard to the public benefit guidance published by the Charity Commission when reviewing the charity's aims and objectives and in planning future activities.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

**Risk management**

The trustee have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

281384

**Principal address**

97 Stamford Hill  
London  
N16 5DN

**Trustees**

H Feldman  
H Bondi (appointed 1.12.20)  
S Hecht (appointed 1.12.20)

**Independent Examiner**

A Heller FCA  
5 North End Road  
London  
NW11 7RJ

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
H Feldman - Trustee

## **Independent Examiner's Report to the Trustees of Keren Hatorah**

---

### **Independent examiner's report to the trustees of Keren Hatorah**

I report to the charity trustees on my examination of the accounts of Keren Hatorah (the Trust) for the year ended 5 April 2021.

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

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

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

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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ICAEW which is one of the listed bodies.

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 Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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.

A Heller FCA  
5 North End Road  
London  
NW11 7RJ

Date: .....

**Keren Hatorah****Statement of Financial Activities  
for the Year Ended 5 April 2021**

---

		5.4.21 Unrestricted fund £	5.4.20 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies	2	71,818	423,433
Other trading activities	3	205,001	92,552
Investment income	4	-	1
<b>Total</b>		276,819	515,986
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charitable activities		153,684	493,731
Other		2,974	2,871
<b>Total</b>		156,658	496,602
<b>NET INCOME</b>		120,161	19,384
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		87,652	68,268
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>207,813</u>	<u>87,652</u>

The notes form part of these financial statements

**Keren Hatorah****Balance Sheet  
5 April 2021**

		5.4.21 Unrestricted fund £	5.4.20 Total funds £
<b>FIXED ASSETS</b>	Notes		
Tangible assets	8	672	807
<b>CURRENT ASSETS</b>			
Debtors	9	48,218	47,049
Cash at bank		<u>242,645</u>	<u>54,309</u>
		290,863	101,358
<b>CREDITORS</b>			
Amounts falling due within one year	10	(38,722)	(14,513)
		<u>252,141</u>	<u>86,845</u>
<b>NET CURRENT ASSETS</b>			
		252,813	87,652
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		252,813	87,652
<b>CREDITORS</b>			
Amounts falling due after more than one year	11	(45,000)	-
		<u>207,813</u>	<u>87,652</u>
<b>NET ASSETS</b>			
		207,813	87,652
<b>FUNDS</b>	13		
Unrestricted funds		<u>207,813</u>	<u>87,652</u>
<b>TOTAL FUNDS</b>		<u>207,813</u>	<u>87,652</u>

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

.....  
H Feldman - Trustee

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**2. DONATIONS AND LEGACIES**

	5.4.21	5.4.20
	£	£
Donations	<u>71,818</u>	<u>423,433</u>

Notes to the Financial Statements - continued  
for the Year Ended 5 April 2021**3. OTHER TRADING ACTIVITIES**

	5.4.21	5.4.20
	£	£
Advertising sales and subscrip	420,106	367,986
Cost of publications	<u>(215,105)</u>	<u>(275,434)</u>
	<u>205,001</u>	<u>92,552</u>

**4. INVESTMENT INCOME**

	5.4.21	5.4.20
	£	£
Interest received	<u>-</u>	<u>1</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 5 April 2021 nor for the year ended 5 April 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 5 April 2021 nor for the year ended 5 April 2020.

**6. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	5.4.21	5.4.20
Secretarial and management	<u>18</u>	<u>30</u>

No employees received emoluments in excess of £60,000.

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	423,433
Other trading activities	92,552
Investment income	<u>1</u>
<b>Total</b>	515,986
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Charitable activities	493,731
Other	<u>2,871</u>
<b>Total</b>	496,602
<b>NET INCOME</b>	<u>19,384</u>

## 7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted  
fund  
£

## RECONCILIATION OF FUNDS

Total funds brought forward 68,268

TOTAL FUNDS CARRIED FORWARD 87,652

## 8. TANGIBLE FIXED ASSETS

	Plant and machinery £	Computer equipment £	Totals £
<b>COST</b>			
At 6 April 2020	9,469	4,029	13,498
Additions	<u>66</u>	<u>-</u>	<u>66</u>
At 5 April 2021	<u>9,535</u>	<u>4,029</u>	<u>13,564</u>
<b>DEPRECIATION</b>			
At 6 April 2020	8,784	3,907	12,691
Charge for year	<u>171</u>	<u>30</u>	<u>201</u>
At 5 April 2021	<u>8,955</u>	<u>3,937</u>	<u>12,892</u>
<b>NET BOOK VALUE</b>			
At 5 April 2021	<u>580</u>	<u>92</u>	<u>672</u>
At 5 April 2020	<u>685</u>	<u>122</u>	<u>807</u>

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

	5.4.21	5.4.20
	£	£
Trade debtors	<u>48,218</u>	<u>47,049</u>

Notes to the Financial Statements - continued  
for the Year Ended 5 April 2021**10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	5.4.21	5.4.20
	£	£
Bank loans and overdrafts (see note 12)	5,000	-
Taxation and social security	28,222	10,513
Other creditors	<u>5,500</u>	<u>4,000</u>
	<u>38,722</u>	<u>14,513</u>

**11. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	5.4.21	5.4.20
	£	£
Bank loans (see note 12)	<u>45,000</u>	<u>-</u>

**12. LOANS**

An analysis of the maturity of loans is given below:

	5.4.21	5.4.20
	£	£
Amounts falling due within one year on demand:		
Bank loans	<u>5,000</u>	<u>-</u>
Amounts falling between one and two years:		
Bank loans - 1-2 years	<u>10,000</u>	<u>-</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	<u>30,000</u>	<u>-</u>
Amounts falling due in more than five years:		
Repayable by instalments:		
Bank loans more 5 yr by instal	5,000	-

**13. MOVEMENT IN FUNDS**

	At 6/4/20	Net movement in funds	At 5/4/21
	£	£	£
<b>Unrestricted funds</b>			
General fund	87,652	120,161	207,813
	<u>87,652</u>	<u>120,161</u>	<u>207,813</u>
<b>TOTAL FUNDS</b>			

Notes to the Financial Statements - continued  
for the Year Ended 5 April 2021

## 13. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	276,819	(156,658)	120,161
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>276,819</u>	<u>(156,658)</u>	<u>120,161</u>

## Comparatives for movement in funds

	At 6/4/19 £	Net movement in funds £	At 5/4/20 £
<b>Unrestricted funds</b>			
General fund	68,268	19,384	87,652
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>68,268</u>	<u>19,384</u>	<u>87,652</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	515,986	(496,602)	19,384
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>515,986</u>	<u>(496,602)</u>	<u>19,384</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 6/4/19 £	Net movement in funds £	At 5/4/21 £
<b>Unrestricted funds</b>			
General fund	68,268	139,545	207,813
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>68,268</u>	<u>139,545</u>	<u>207,813</u>

**13. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	792,805	(653,260)	139,545
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>792,805</u>	<u>(653,260)</u>	<u>139,545</u>

**14. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 5 April 2021.

**Keren Hatorah****Detailed Statement of Financial Activities  
for the Year Ended 5 April 2021**

	5.4.21 £	5.4.20 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	71,818	423,433
<b>Other trading activities</b>		
Advertising sales and subscrip	420,106	367,986
Cost of publications	<u>(215,105)</u>	<u>(275,434)</u>
	205,001	92,552
<b>Investment income</b>		
Interest received	<u>-</u>	<u>1</u>
<b>Total incoming resources</b>	276,819	515,986
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	219,152	280,711
Furlough receipts	(91,448)	-
Subscriptions	580	844
Conference expenses	-	174,403
Travel expenses	1,064	10,627
Postage, stationery, telephone and IT expenses	19,925	23,532
Sundries	4,210	3,345
Plant and machinery	171	228
Computer equipment	<u>30</u>	<u>41</u>
	153,684	493,731
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	1,474	1,371
<b>Governance costs</b>		
Accountancy	<u>1,500</u>	<u>1,500</u>
Total resources expended	<u>156,658</u>	<u>496,602</u>
<b>Net income</b>	<u>120,161</u>	<u>19,384</u>

This page does not form part of the statutory financial statements