

CHASDEI KOHN
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
30 June 2021

Charity Number 801989

ROSENTHAL & CO.
Chartered Accountants
74 Whitehall Road
Gateshead
Tyne & Wear
NE8 4ET

CHASDEI KOHN

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FOR THE YEAR ENDED 30 JUNE 2021

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CHASDEI KOHN
TRUSTEES ANNUAL REPORT
YEAR ENDED 30 JUNE 2021

The trustees present their report and the unaudited financial statements of the charity year ended 30 June 2021.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	CHASDEI KOHN
Charity registration number	801989
Principal office	8 Russell Gardens London NW11 9NL

The trustees

The trustees who served the charity during the period were as follows:

Mrs A.Hercz
Mrs J.Lebrecht

Independent examiner	Meir Rosenthal FCA 74 Whitehall Road Gateshead NE8 4ET
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STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is constituted and governed by a Trust Deed dated 4 August 1989. The charity is managed and controlled by the trustees, who meet regularly.

Induction recruitment training

It is not the intention of the trustees of the charity to appoint any new trustees. Should the situation change in the future, the trustees will apply suitable recruitment training and induction procedures

Risk Management

The trustees have identified and reviewed the major risks to which the charity is exposed. Both manual and automated checks are regularly invoked, particularly those relating to the operations and finance of the charity. The trustees are satisfied that these systems and procedures mitigate any perceived risks. The trustees continually review the risks that the charity may be exposed to from time to time, and take appropriate action as required.

CHASDEI KOHN

TRUSTEES ANNUAL REPORT (continued)

YEAR ENDED 30 JUNE 2021

OBJECTIVES AND ACTIVITIES

The charity was formed for the advancement of the orthodox Jewish faith, orthodox Jewish religious education, and the relief of poverty in the orthodox Jewish community. To this end the charity has made various grants in the year under review.

The trustees confirm their 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 in planning future activities.

ACHIEVEMENTS AND PERFORMANCE

During the year the charity continued to raise funds, and has applied both during the year and subsequently all of the funds in grants in furtherance of its objectives.

FINANCIAL REVIEW

During the year, the charity's outgoing resources exceeded the incoming resources. The trustees are satisfied with the results for the year.

The trustees do not seek to maintain reserves, other than to ensure that they can continue the activities of the charity.

PLANS FOR FUTURE PERIODS

There are no current plans to change the activities or modus operandi in the foreseeable future.

INDEPENDENT EXAMINER

Meir Rosenthal FCA has been re-appointed as independent examiner for the ensuing year.

Signed on behalf of the trustees

.....
Mrs J. Lebrecht
Trustee

Date: 21 March 2022

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF

CHASDEI KOHN

FOR THE YEAR ENDED 30 JUNE 2021

I report on the accounts of the charity for the year ended 30 June 2021, which are set out on pages 4 to 7.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

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 the Charities Act 2011), and that an independent examination is needed.

It is my responsibility to:

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

BASIS OF INDEPENDENT EXAMINER'S STATEMENT

Your attention is drawn to the fact that the charity has prepared the accounts (financial statements) in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (FRSSE) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An 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 I do not express an audit opinion on whether the accounts present a 'true and fair view'.

INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the trustees have not met the requirements to ensure that:
 - a) proper accounting records are kept (in accordance with section 130 of the Act), and
 - b) accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Meir Rosenthal
Independent Examiner
74 Whitehall Road
Gateshead NE8 4ET

Date: 21 March 2022

CHASDEI KOHN
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2021

	2021 £	2020 £
INCOMING RESOURCES		
Incoming resources from generating funds:		
Voluntary income	34184	18969
Investment income	<u>1</u>	<u>13</u>
TOTAL INCOMING RESOURCES	<u>34185</u>	<u>18982</u>
 RESOURCES EXPENDED		
	(82)	-
Sundries		
Charitable activities	(37711)	(31057)
TOTAL RESOURCES EXPENDED	<u>(37793)</u>	<u>(31057)</u>
 NET OUTGOING RESOURCES FOR THE YEAR	<u>(3608)</u>	<u>(12075)</u>
 RECONCILIATION OF FUNDS		
Total funds brought forward	<u>3930</u>	<u>16005</u>
TOTAL FUNDS CARRIED FORWARD	<u>322</u>	<u>3930</u>

The statement of financial activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All the above amounts relate to continuing activities.

CHASDEI KOHN

BALANCE SHEET AS AT 30 JUNE 2021

	Notes	2021 £	2020 £
CURRENT ASSETS			
Cash at Bank		322	8930
CREDITORS: Amounts Falling Due Within One Year	6	<u>-</u>	<u>(5000)</u>
NET CURRENT ASSETS		<u>322</u>	<u>3930</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>322</u>	<u>3930</u>
FUNDS			
Unrestricted income funds	7	<u>322</u>	<u>3930</u>
TOTAL FUNDS		<u>322</u>	<u>3930</u>

These financial statements were approved by the members of the committee and authorised for issue on and are signed on their behalf by:

.....
Mrs J. Lebrecht

Date: 21 March 2022

CHASDEI KOHN

NOTES TO THE FINANCIAL ACCOUNTS

FOR THE YEAR ENDED 30 JUNE 2021

1. ACCOUNTING CONVENTION AND POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the applicable United Kingdom accounting standards and the requirements of the Statement of Recommended Practice , Accounting and Reporting by Charities issued in March 2005 (SORP 2005).

Incoming resources

All donations are recognised in the Statement of Financial Activities (SOFA) of the charity when received. All other income is recognised on a receivable basis.

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Charitable activities

Charitable activities are only recognised in the accounts when paid.

2. VOLUNTARY INCOME

	Unrestricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Donations			
General Donations	<u>34184</u>	<u>34184</u>	<u>18969</u>

3. INVESTMENT INCOME

	Unrestricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Bank interest receivable	<u>1</u>	<u>1</u>	<u>13</u>

4. COST OF CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Chasdei Kohn Israel	<u>37711</u>	<u>37711</u>	<u>31057</u>

CHASDEI KOHN

NOTES TO THE FINANCIAL ACCOUNTS (continued)

FOR THE YEAR ENDED 30 JUNE 2021

5. COST OF CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Grant funding activities	Total Funds 2021	Total Funds 2020
	£	£	£
Chasdei Kohn Israel	<u>37711</u>	<u>37711</u>	<u>31057</u>

6. CREDITORS: Amounts Falling Due Within One Year

	<u>2021</u>	<u>2020</u>
	£	£
Loan	<u>-</u>	<u>5000</u>

7. UNRESTRICTED INCOME FUNDS

	Balance at 1 July 2020	Outgoing resources	Balance at 30 June 2021
	£	£	£
General fund	<u>3930</u>	<u>(3608)</u>	<u>322</u>

8. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Net current assets	Total
	£	£
Unrestricted income funds	<u>322</u>	<u>322</u>
Total Funds	<u>322</u>	<u>322</u>