

**CHARITY REGISTRATION NUMBER: 326692**

**COLLEL CHIBATH YERUSHALAYIM,  
RABBI MEIR BAAL HANES TRUST**

**Financial Statements**

**For the year ended**

**31 August 2021**

**COHEN ARNOLD**

Chartered accountants & statutory auditor

New Burlington House

1075 Finchley Road

LONDON

NW11 0PU

**COLLEL CHIBATH YERUSHALAYIM,  
RABBI MEIR BAAL HANES TRUST**

**Financial Statements**

**Year ended 31 August 2021**

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**COLLEL CHIBATH YERUSHALAYIM,  
RABBI MEIR BAAL HANES TRUST**

**Trustees' Annual Report**

**Year ended 31 August 2021**

The trustees present their report and the financial statements of the Charity for the year ended 31 August 2021.

**Reference and administrative details**

<b>Registered charity name</b>	Collel Chibath Yerushalayim, Rabbi Meir Baal Hanes Trust
<b>Charity registration number</b>	326692
<b>Principal office</b>	The Knoll Fountayne Road London N16 7EA
<b>The trustees</b>	Mr E Englander Mr L Stempel
<b>Company secretary</b>	Mr E Kernkraut
<b>Auditor</b>	Cohen Arnold Chartered accountants & statutory auditor New Burlington House 1075 Finchley Road LONDON NW11 0PU

**Structure, governance and management**

The Charity is governed by a Declaration of Trust dated 13 September 1984 and is an unincorporated charity registered with the Charity commission (Registration No. 326692).

The Trustees administer the day-to-day affairs of the Charity. None of the Trustees has any beneficial interest in the Charity. All Trustees give their time voluntarily and no benefit or expense was paid to them in the year.

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

**Objectives and activities**

The Charity is established to further both in the United Kingdom and abroad those purposes recognised as charitable by English Law with the particular purpose of raising funds for Collel Chibath Yerushalayim, Rabbi Meir Baal Hanes, a charitable organisation in Israel providing relief and support to needy persons throughout the country.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charitable Trust's aims and objectives and in planning future activities and setting the grant making policy for the year.

**Achievements and performance**

During the year donations received and investment income aggregated £1,394,320 and grants were made totalling £980,129 towards relieving poverty.

**COLLEL CHIBATH YERUSHALAYIM,  
RABBI MEIR BAAL HANES TRUST**

**Trustees' Annual Report *(continued)***

**Year ended 31 August 2021**

**Financial review**

The financial position of the charity is satisfactory.

The Statement of Financial Activities shows a net surplus for the year of £402,262 (2020: £258,354) and total reserves of £782,083 (2020: £379,821) which are the free reserves of the charity. The financial results of the Charity's activities for the year to 31 August 2021 are fully reflected in the attached Financial Statements together with the Notes thereon.

**Principal Funding Sources**

The Charity's principal funding sources are voluntary donations from the general public and from the annual fundraising dinner.

**Reserves Policy**

Funds are periodically remitted to Collel Chibath Yerushalayim, Rabbi Meir Baal Hanes in Israel on a regular basis. As there are no other commitments the Trustees do not deem it necessary to maintain specific reserves .

**Principal Risks and Uncertainties**

The Trustees have assessed the major risks to which the Charity is exposed particularly those relating to operations and finances. It is satisfied that the systems are in place to mitigate its exposure to those risks.

**Plans for future periods**

The charity plans to continue the activities outlined above in forthcoming years subject to satisfactory incoming resources.

**Trustees' responsibilities statement**

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, of the Charity for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

**COLLEL CHIBATH YERUSHALAYIM,  
RABBI MEIR BAAL HANES TRUST**

**Trustees' Annual Report** *(continued)*

**Year ended 31 August 2021**

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' annual report was approved on 21 JUNE 2022 and signed on behalf of the board of trustees by:

  
.....  
Mr E Englander  
Trustee

**COLLEL CHIBATH YERUSHALAYIM,  
RABBI MEIR BAAL HANES TRUST**

**Independent Auditor's Report to the Members of Collel Chibath Yerushalayim,  
Rabbi Meir Baal Hanes Trust**

**Year ended 31 August 2021**

**Opinion**

We have audited the financial statements of Collel Chibath Yerushalayim, Rabbi Meir Baal Hanes Trust (the 'Charity') for the year ended 31 August 2021 which comprise the statement of financial activities, statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31 August 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Charities Act 2011.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

**COLLEL CHIBATH YERUSHALAYIM,  
RABBI MEIR BAAL HANES TRUST**

**Independent Auditor's Report to the Members of Collel Chibath Yerushalayim,  
Rabbi Meir Baal Hanes Trust *(continued)***

**Year ended 31 August 2021**

**Other information**

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

**Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

**COLLEL CHIBATH YERUSHALAYIM,  
RABBI MEIR BAAL HANES TRUST**

**Independent Auditor's Report to the Members of Collel Chibath Yerushalayim, Rabbi  
Meir Baal Hanes Trust *(continued)***

**Year ended 31 August 2021**

**Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- We obtained an understanding of the legal and regulatory frameworks that are applicable to the company through discussion with the trustees and identified which were most significant with respect to the financial statements. We identified financial reporting legislation (including related companies legislation) and taxation legislation as being most significant to these financial statements. We communicated these identified frameworks throughout our audit team and remained alert to any indications of non-compliance throughout the audit. We ensured that the engagement team had sufficient competence and capability to identify or recognise non-compliance with laws and regulations.
- We discussed with the trustees the policies and procedures regarding compliance with these legal and regulatory frameworks.
- We assessed the susceptibility of the company's financial statements to material misstatement due to non-compliance of legal and regulatory frameworks, including how fraud might occur, by enquiry with the trustees during the planning and finalisation phases of our audit and using proprietary disclosure checklists. This was determined to be low.
- Based on this understanding we designed our audit procedures to identify non-compliance with the identified legal and regulatory framework, which were part of our procedures on the related financial statement items. Our procedures included reviewing the company's internal controls policies and procedures, reviewing the minutes of board meetings and correspondence with regulatory bodies including HMRC, testing transactions outside the normal course of the business and journal entries, and discussions with the trustees.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.

**COLLEL CHIBATH YERUSHALAYIM,  
RABBI MEIR BAAL HANES TRUST**

**Independent Auditor's Report to the Members of Collel Chibath Yerushalayim,  
Rabbi Meir Baal Hanes Trust (continued)**

**Year ended 31 August 2021**

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

**Use of our report**

This report is made solely to the Charity's members, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the Charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity and the Charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Cohen Arnold  
Chartered accountants & statutory auditor  
New Burlington House  
1075 Finchley Road  
LONDON  
NW11 0PU

Date: 21 JUNE 2022 .....

**COLLEL CHIBATH YERUSHALAYIM,  
RABBI MEIR BAAL HANES TRUST**

**Statement of Financial Activities**

**Year ended 31 August 2021**

		2021		2020
	Note	Unrestricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>				
Donations and legacies	4	1,394,275	<b>1,394,275</b>	1,136,104
Investment income	5	45	<b>45</b>	94
<b>Total income</b>		<u>1,394,320</u>	<u><b>1,394,320</b></u>	<u>1,136,198</u>
<b>Expenditure</b>				
Expenditure on raising funds:				
Costs of raising donations and legacies	6	6,480	<b>6,480</b>	17,038
Expenditure on charitable activities	7,8	985,578	<b>985,578</b>	860,806
<b>Total expenditure</b>		<u>992,058</u>	<u><b>992,058</b></u>	<u>877,844</u>
<b>Net income and net movement in funds</b>		<u>402,262</u>	<u><b>402,262</b></u>	<u>258,354</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		379,821	<b>379,821</b>	121,467
<b>Total funds carried forward</b>		<u>782,083</u>	<u><b>782,083</b></u>	<u>379,821</u>

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

The notes on pages 11 to 15 form part of these financial statements.

**COLLEL CHIBATH YERUSHALAYIM,  
RABBI MEIR BAAL HANES TRUST**

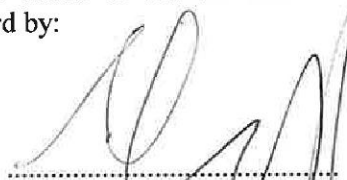
**Statement of Financial Position**

**31 August 2021**

	Note	2021 £	£	2020 £	£
<b>Fixed assets</b>					
Investments	13		100		100
<b>Current assets</b>					
Debtors	14	-		4,100	
Cash at bank and in hand		794,813		384,611	
		<u>794,813</u>		<u>388,711</u>	
<b>Creditors: amounts falling due within one year</b>	15	<u>(12,830)</u>		<u>(8,990)</u>	
<b>Net current assets</b>			<u>781,983</u>		<u>379,721</u>
<b>Total assets less current liabilities</b>			<u>782,083</u>		<u>379,821</u>
<b>Funds of the charity</b>					
Unrestricted funds			<u>782,083</u>		<u>379,821</u>
<b>Total charity funds</b>	16		<u>782,083</u>		<u>379,821</u>

These financial statements were approved by the board of trustees and authorised for issue on 21 JUNE 2022, and are signed on behalf of the board by:

  
-----  
Mr E Englander  
Trustee

  
-----  
Mr L Stempel  
Trustee

**COLLEL CHIBATH YERUSHALAYIM,  
RABBI MEIR BAAL HANES TRUST**

**Statement of Cash Flows  
Year ended 31 August 2021**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Cash flows from operating activities</b>		
Net income	<b>402,262</b>	258,354
<i>Adjustments for:</i>		
Other interest receivable and similar income	<b>(45)</b>	(94)
<i>Changes in:</i>		
Trade and other debtors	<b>4,100</b>	(4,100)
Trade and other creditors	<b>3,840</b>	540
Cash generated from operations	<b>410,157</b>	254,700
Interest received	<b>45</b>	94
Net cash from operating activities	<b>410,202</b>	254,794
<b>Net increase in cash and cash equivalents</b>	<b>410,202</b>	254,794
<b>Cash and cash equivalents at beginning of year</b>	<b>384,611</b>	129,817
<b>Cash and cash equivalents at end of year</b>	<b>794,813</b>	384,611

The notes on pages 11 to 15 form part of these financial statements.

**COLLEL CHIBATH YERUSHALAYIM,  
RABBI MEIR BAAL HANES TRUST**

**Notes to the Financial Statements**

**Year ended 31 August 2021**

**1. General information**

The charity is a registered charity in England and Wales and is unincorporated. The address of the principal office is The Knoll, Fountayne Road, London N16 7EA.

**2. Statement of compliance**

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

**3. Accounting policies**

**Basis of preparation**

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in Sterling, which is the functional currency of the entity.

The charity constitutes a public benefit entity as defined by FRS102.

**Going concern**

There are no material uncertainties about the charity's ability to continue.

**Consolidation**

The charity has not prepared consolidated financial statements on the basis that the activities of the subsidiary are not material for the purpose of giving a true and fair view.

**Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

There are no judgements made by the trustees in the application of these accounting policies that have significant effect on the financial statements nor any estimates with a significant risk of material adjustment in the next year.

**Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# COLLEL CHIBATH YERUSHALAYIM, RABBI MEIR BAAL HANES TRUST

## Notes to the Financial Statements *(continued)*

Year ended 31 August 2021

### 3. Accounting policies *(continued)*

#### Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured.

Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably. Donations represent voluntary amounts received during the year.

Investment income is included in the accounts when receivable.

#### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

#### Investments

Fixed asset investments are recorded at cost.

#### Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

### 4. Donations and legacies

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
<b>Donations</b>				
Donations received	<u>1,394,275</u>	<u>1,394,275</u>	<u>1,136,104</u>	<u>1,136,104</u>

**COLLEL CHIBATH YERUSHALAYIM,  
RABBI MEIR BAAL HANES TRUST**

**Notes to the Financial Statements (continued)**

**Year ended 31 August 2021**

**5. Investment income**

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Bank interest receivable	<u>45</u>	<u>45</u>	<u>94</u>	<u>94</u>

**6. Costs of raising donations and legacies**

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Costs of raising donations and legacies - Donations	<u>6,480</u>	<u>6,480</u>	<u>17,038</u>	<u>17,038</u>

**7. Expenditure on charitable activities by fund type**

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Donations paid	980,129	980,129	855,735	855,735
Support costs	<u>5,449</u>	<u>5,449</u>	<u>5,071</u>	<u>5,071</u>
	<u>985,578</u>	<u>985,578</u>	<u>860,806</u>	<u>860,806</u>

**8. Expenditure on charitable activities by activity type**

	Grant funding of activities £	Support costs £	Total funds 2021 £	Total funds 2020 £
Donations paid	980,129	-	980,129	855,735
Governance costs	<u>-</u>	<u>5,449</u>	<u>5,449</u>	<u>5,071</u>
	<u>980,129</u>	<u>5,449</u>	<u>985,578</u>	<u>860,806</u>

**9. Analysis of support costs**

	2021 £	2020 £
Auditor's remuneration	3,840	3,840
Bank charges	<u>1,609</u>	<u>1,231</u>
	<u>5,449</u>	<u>5,071</u>

**10. Analysis of grants**

With the exception of a donation paid of £68,000 to Keren Association Limited, all grants were institutional and were paid to Collel Chibath Yerushalayim, Rabbi Meir Baal Hanes - Israel, for the purposes of alleviation of poverty.

**COLLEL CHIBATH YERUSHALAYIM,  
RABBI MEIR BAAL HANES TRUST**

**Notes to the Financial Statements *(continued)***

**Year ended 31 August 2021**

**11. Staff costs**

No salaries or wages have been paid to any employee or Trustee by the charity.

No staff were employed by the charity during the reporting period.

**12. Trustee remuneration and expenses**

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

No trustee expenses have been incurred.

**13. Investments**

	<b>Shares in group undertakings £</b>
<b>Cost</b>	
<b>At 1 September 2020 and 31 August 2021</b>	<b>100</b>
<b>Carrying amount</b>	
<b>At 31 August 2021</b>	<b>100</b>
At 31 August 2020	100

All investments shown above are held at valuation.

The charity owns 100% of Splendor Limited (Company No. 2764889), a company incorporated and registered in England and Wales.

Consolidated financial statements have not been prepared on the basis that the activities of Splendor Limited are not material to the Charity for the purpose of giving a true and fair view.

**14. Debtors**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Other debtors	-	4,100

**15. Creditors: amounts falling due within one year**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Other creditors	<b>12,830</b>	<b>8,990</b>

**COLLEL CHIBATH YERUSHALAYIM,  
RABBI MEIR BAAL HANES TRUST**

Notes to the Financial Statements *(continued)*

**Year ended 31 August 2021**

**16. Analysis of charitable funds**

**Unrestricted funds**

	At 1 September 2020 £	Income £	Expenditure £	At 31 August 2021 £
General funds	<u>379,821</u>	<u>1,394,320</u>	<u>(992,058)</u>	<u>782,083</u>
	At 1 September 2019 £	Income £	Expenditure £	At 31 August 2020 £
General funds	<u>121,467</u>	<u>1,136,198</u>	<u>(877,844)</u>	<u>379,821</u>

**17. Analysis of net assets between funds**

	Unrestricted Funds £	Total Funds 2021 £
Investments	100	100
Current assets	794,813	794,813
Creditors less than 1 year	<u>(12,830)</u>	<u>(12,830)</u>
<b>Net assets</b>	<u>782,083</u>	<u>782,083</u>
	Unrestricted Funds £	Total Funds 2020 £
Investments	100	100
Current assets	388,711	388,711
Creditors less than 1 year	<u>(8,990)</u>	<u>(8,990)</u>
<b>Net assets</b>	<u>379,821</u>	<u>379,821</u>

**18. Analysis of changes in net debt**

	At 1 Sep 2020 £	Cash flows £	At 31 Aug 2021 £
Cash at bank and in hand	<u>384,611</u>	<u>410,202</u>	<u>794,813</u>

**19. Related parties**

During the accounting period the Charity made a charitable donation of £68,000 to Keren Association Limited. Mr E Englander, a trustee of this Charity is also a Governor of the donee Charitable Company.