

# BRITISH FRIENDS OF DARCHE NOAM

England & Wales · Charity number 1051086

## Details

---

**Status** Registered

**Legal form** Trust

**Registered** 1995-11-28

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

## Contact

---

**Address** 18 Mayfield Gardens  
London  
NW4 2QA

**Phone** 02082038150

**Email** [ajnewman@aol.com](mailto:ajnewman@aol.com)

**Website** [www.darchenoam.org](http://www.darchenoam.org)

## Activities

---

**Objects:** TO ADVANCE EDUCATION BY SUPPORTING THE ACTIVITIES OF THE DARCHE NOAM INSTITUTIONS IN JERUSALEM, ISREAL, AND ELSEWHERE PARTICULARLY BUT WITHOUT PREJUDICE TO THE GENERALITY OF THE FOREGOING, BY ASSISTING IN THE PROVISION OF FACILITIES AND FACILITATING THE CONSIDERATION OF APPLICATIONS TO COURSES AT THE INSTITUTIONS.

**Activities:** Continued contact with students, alumni and their parents with regard to facilitating applications and processing donations; occasional alumni get togethers.

## Classification

---

- **How:** Makes Grants To Organisations
- **What:** Education/training, Religious Activities
- **Who:** Children/young People, People Of A Particular Ethnic Or Racial Origin

## Geography

---

- Throughout England And Wales

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£139,358	£86,258	-	-
2024-06-30	£65,283	£50,352	-	-
2023-06-30	£130,330	£157,798	-	-
2022-06-30	£131,880	£106,810	-	-
2021-06-30	£94,719	£106,283	-	-
2020-06-30	£90,881	£83,500	-	-

## Trustees

Name	Role	Appointed
ANDREW JOHN NEWMAN		
BRETT RAPHAEL RADLEY		
DARYL JACOB LAX		
Joshua Samuel Levy		2019-12-08

**BRITISH FRIENDS OF DARCHE NOAM**

England & Wales - Charity number 1051086

---

# Accounts

---

(Charity Registration No: 1051086)

**REPORT OF THE TRUSTEES**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2025**  
**FOR**  
**BRITISH FRIENDS OF DARCHE NOAM**

# BRITISH FRIENDS OF DARCHE NOAM

## CONTENTS

---

	<b>Page</b>
Legal and Administrative Information	1
Report of the Trustees	2-4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8

## **BRITISH FRIENDS OF DARCHE NOAM**

### **Legal and Administrative Information**

---

Trustees	A J Newman B R Radley D J Lax J S Levy
Charity Number	1051086
Registered Office	18 Mayfield Gardens London NW4 2QA
Accountants	FKGB Accounting Ltd 201 Haverstock Hill Second Floor London NW3 4QG
Independent examiner	Farley Kaye FKGB Accounting Ltd 201 Haverstock Hill Second Floor London NW3 4QG
Bankers	Metro Bank

## **BRITISH FRIENDS OF DARCHE NOAM**

### **REPORT OF THE TRUSTEES**

---

The trustees present their annual report and financial statements for the year ended 30 June 2025. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

#### **PRINCIPAL ACTIVITY AND OBJECTS OF THE CHARITY**

The main object of the charity is to advance education by supporting the activities of the Darche Noam Institutions in Jerusalem, Israel by assisting in the provision of facilities and courses at the institutions. The charity transfers funds to the Darche Noam institutions on an annual to bi-annual basis depending on the rate at which funds are collected and the needs of the Institutions.

#### **PUBLIC BENEFIT**

The trustees confirm that they have had regard to the guidance issued by the Charity Commission on public benefit when exercising their duties and in planning the charity's activities during the year and attaining its objectives as set out above. During the year the charity's work benefited students at the institutions supported by the charity. The trustees are satisfied that the activities undertaken directly furthered the charity's aims and provided identifiable public benefits, with no undue restrictions or private benefits beyond those incidental and necessary to carrying out the charity's purposes.

#### **FINANCIAL REVIEW**

The charity donates to various projects in Israel as summarised in the notes to the financial statements.

The charity raised £139,358 (2024: £65,283) in total for the year under review as shown in the Statement of Financial Activities, and spent £86,258 (2024: £50,352). This left funds available of £74,878 (2024: £21,778) to be utilised in the future periods.

The Board of Trustees are grateful to all the people who have donated to the cause, and the hard work put in by volunteers.

#### **REFERENCE AND ADMINISTRATIVE INFORMATION**

The full legal name of the charity is British Friends of Darche Noam and its registered charity number is 1051086. The address is 18 Mayfield Gardens, London, NW4 2QA.

The Trustees shown below have held office during the whole of the period from 1 July 2024 to the date of this report.

A J Newman  
B R Radley  
D J Lax  
J S Levy

## **BRITISH FRIENDS OF DARCHE NOAM**

### **REPORT OF THE TRUSTEES**

---

The charity is organised so that the trustees meet regularly to manage its affairs. The Board has power to appoint additional trustees as it considers fit to do so.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The charity is a trust and is governed by a trust deed dated 8 November 1995.

#### **PRINCIPAL FUNDING SOURCES**

The charity funds its operation from its reserves and the donations it receives from the general public.

#### **RISK REVIEW**

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

#### **RESERVES POLICY**

It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the charity, between £10,000 and £100,000, which is deemed appropriate as it enables the charity to transfer funds to charitable projects as required. Unrestricted funds were maintained within this range throughout the year.

#### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees are responsible for preparing the financial statements in accordance with applicable law and regulations.

Charity and Trust law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under charity law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the profit or loss 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;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

## **BRITISH FRIENDS OF DARCHE NOAM**

### **REPORT OF THE TRUSTEES**

---

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 to enable them to ensure that the financial statements comply with the Charities Act 2011, and The Charities SORP. 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.

This report has been prepared in accordance with The Charities SORP (FRS 102 section 1A).

#### **ON BEHALF OF THE BOARD:**

A handwritten signature in black ink that reads "A J Newman". The signature is written in a cursive style. Below the signature is a horizontal dotted line.

A J Newman - Co-Chairman

Date: 29/04/2026

## BRITISH FRIENDS OF DARCHE NOAM

### INDEPENDENT EXAMINER'S REPORT

---

We report on the accounts of the charity for the year ended 30 June 2025, which are set out on pages 6 to 10.

#### 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 section 144(2) of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

Having satisfied ourselves that the charity is not subject to audit under charity law and is eligible for independent examination, it is our responsibility to:

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

#### Independent examiner's statement

In connection with our examination, no matter has come to our attention

1. Which gives us reasonable cause to believe that in, any material respect, the requirements:
  - a) to keep accounting records in accordance with section 130 of the Charities Act 2011.
  - b) to prepare accounts which accord with the accounting records, comply with the accounting requirements of The Charities Statement of Recommended Practice (SORP): Accounting and Reporting by Charities have not been met; or
2. to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Farley Kaye, FCA  
Date: 29/04/2026  
FKGB Accounting LTD  
201 Haverstock Hill  
Second Floor  
London  
NW3 4QG

**BRITISH FRIENDS OF DARCHE NOAM  
STATEMENT OF FINANCIAL ACTIVITIES  
AS AT 30 JUNE 2025**

	Note	Unrestricted Funds	Restricted Funds	30.6.2025	30.6.2024
		£	£	£	£
<b>INCOME</b>					
Charitable donations		121,381	17,977	139,358	65,283
<b>Total incoming resources</b>	<b>2</b>	<u>121,381</u>	<u>17,977</u>	<u>139,358</u>	<u>65,283</u>
<b>EXPENDITURE</b>					
<b>Charitable Activities:</b>					
Direct contributions to charitable projects	<b>3</b>	62,023	17,977	80,000	50,000
<b>Other expenses:</b>					
Other expenses	<b>4</b>	6,258	-	6,258	352
<b>Total resources expended</b>		<u>68,281</u>	<u>17,977</u>	<u>86,258</u>	<u>50,352</u>
<b>NET MOVEMENT IN FUNDS</b>		<u>53,100</u>	<u>-</u>	<u>53,100</u>	<u>14,931</u>
Total funds brought forwards		21,778	-	21,778	6,847
<b>TOTAL FUNDS CARRIED FORWARDS</b>	<b>5</b>	<u>74,878</u>	<u>-</u>	<u>74,878</u>	<u>21,778</u>

**BRITISH FRIENDS OF DARCHE NOAM  
BALANCE SHEET  
AS AT 30 JUNE 2025**

	Note	2025	2025	2024	2024
		£	£	£	£
<b>CURRENT ASSETS</b>					
Other debtors		-		-	
Bank and cash equivalents		74,878		21,778	
		<u>74,878</u>		<u>21,778</u>	
<b>Creditors: Amounts falling due within one year</b>					
		<u>-</u>		<u>-</u>	
<b>NET CURRENT ASSETS/LIABILITIES</b>					
			74,878		21,778
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
	5	<u>74,878</u>		<u>21,778</u>	
<b>FUNDS OF THE CHARITY</b>					
Restricted Funds			-		-
Unrestricted Funds			74,878		21,778
<b>TOTAL FUNDS</b>					
		<u>74,878</u>		<u>21,778</u>	

The charity is entitled to exemption from audit under Sections 144-151 of the Charities Act 2011.

The trustees have not required the charity to obtain an audit of its financial statements for the year ended 30 June 2025 in accordance with The Charities Act 2011. The trustees acknowledge their responsibilities for complying with the requirements of the Charities Act 2011 with respect to accounting records and the preparation of accounts.

The trustees acknowledge their responsibilities for:

(a) ensuring that the charity keeps accounting records which comply with Section 130 of the Charities Act 2011

(b) preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of The Charities SORP (FRS 102 section 1A).

These financial statements were approved and authorised for issue by the Board of Trustees on 29/04/2026 and signed on their behalf by:



.....  
**A J Newman**  
**Co-Chairman**

**BRITISH FRIENDS OF DARCHE NOAM  
NOTES TO THE FINANCIAL STATEMENTS  
AS AT 30 JUNE 2025**

---

**1 ACCOUNTING POLICIES**

**1.1 Accounting convention**

The Financial Statements are prepared under the historical cost convention and in accordance with the The Charities Statement of Recommended Practice, SORP, FRS 102 section 1A and the Charities Act 2011.

The principal accounting policies adopted in the preparation of the financial statements are set out below.

**1.2 Fund Accounting**

Unrestricted funds comprise accumulated surpluses and deficits on general funds. They are available for use at the discretion of the Board of Trustees in furtherance of the general charitable objectives.

**1.3 Incoming Resources**

Voluntary income received by way of donations and grants is recognised when the Charity is legally entitled to the income, certain of receipt and the amount can be quantified with sufficient reliability. Income is deferred only when the charity has to fulfil conditions or the income relates to future periods.

Income from activities for generating funds is recognised on a receivable basis.

Investment income arises from interest bearing bank accounts and is recognised on a receivable basis.

**1.4 Resources Expended**

Resources are expended on the accruals basis and are inclusive of VAT.

Costs of generating funds are those costs incurred in attracting voluntary income and those that relate to the publicity of events run by the Charity.

Charitable activities include expenditure associated with the running of projects and include both direct costs and support costs related to relief of hardship.

Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

**1.5 Related party transactions**

The charity has related party institutions to which it forwards the funds it raises.

**1.6 Going concern**

There are no material uncertainties regarding the Charity's ability to continue as a going concern.

**BRITISH FRIENDS OF DARCHE NOAM**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**AS AT 30 JUNE 2025**

<b>2</b>	<b>Analysis of charitable income</b>		<b>2025</b>	<b>2024</b>
	<b>Unrestricted</b>	<b>Restricted</b>	<b>£</b>	<b>£</b>
	<b>£</b>	<b>£</b>		
	121,381	17,977	139,358	65,283
	<b>121,381</b>	<b>17,977</b>	<b>139,358</b>	<b>65,283</b>
<b>3</b>	<b>Analysis of charitable expenditure</b>		<b>2025</b>	<b>2024</b>
	<b>Unrestricted</b>	<b>Restricted</b>	<b>£</b>	<b>£</b>
	<b>£</b>	<b>£</b>		
Darche Noam	62,023	-	62,023	48,230
David Shapell College of Jewish Studies	-	827	827	-
Midreshet Rachel v'Chaya Women's College of Jewish Studies	-	17,150	17,150	1,770
	<b>62,023</b>	<b>17,977</b>	<b>80,000</b>	<b>50,000</b>
<b>4</b>	<b>Other expenditure</b>		<b>2025</b>	<b>2024</b>
			<b>£</b>	<b>£</b>
Bank charges			218	17
Travel			-	335
IT			85	-
Fundraising			5,955	-
			<b>6,258</b>	<b>352</b>
<b>5</b>	<b>Cash funds breakdown</b>		<b>2025</b>	<b>2024</b>
			<b>£</b>	<b>£</b>
Unrestricted funds			74,878	21,778
Restricted funds			-	-
			<b>74,878</b>	<b>21,778</b>

**BRITISH FRIENDS OF DARCHE NOAM**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**AS AT 30 JUNE 2025**

---

**6 Related parties**

The charity makes grants and transfers of funds to Darche Noam Institutions in Israel (Midreshet Rachel v'Chaya and David Shapell College of Jewish Studies), which operates in furtherance of similar charitable objectives.

The trustees consider these institutions to be a related party due to its close operational and strategic relationship with the charity.

During the year, the charity made the following transactions with these related institutions:

Grants and donations paid: £80,000 (2024: £50,000)

Amounts outstanding at the year end: £Nil (2024: £Nil)

All transactions were made in accordance with the charity's objectives and were approved by the trustees in advance. The trustees are satisfied that the transfers were made on terms that were in the best interests of the charity and its beneficiaries.

No trustee received any remuneration or other benefit from these related parties during the year (2024: Nil).

**BRITISH FRIENDS OF DARCHE NOAM**

England & Wales - Charity number 1051086

---

# Accounts

---

(Charity Registration No: 1051086)

**REPORT OF THE DIRECTORS AND TRUSTEES AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2024  
FOR  
BRITISH FRIENDS OF DARCHE NOAM**

# BRITISH FRIENDS OF DARCHE NOAM

## CONTENTS

---

	<b>Page</b>
Legal and Administrative Information	1
Report of the Trustees and Directors	2-4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8-9

## **BRITISH FRIENDS OF DARCHE NOAM**

### **Legal and Administrative Information**

---

Trustees	A J Newman B R Radley D J Lax J S Levy
Charity Number	1051086
Registered Office	18 Mayfield Gardens London NW4 2QA
Accountants	FKGB Accounting Ltd 201 Haverstock Hill Second Floor London NW3 4QG

## **BRITISH FRIENDS OF DARCHE NOAM**

### **REPORT OF THE TRUSTEES AND DIRECTORS**

---

The trustees present their annual report and financial statements for the year ended 30 June 2024. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

#### **PRINCIPAL ACTIVITY AND OBJECTS OF THE CHARITY**

The main object of the charity is to advance education by supporting the activities of the Darche Noam Institutions in Jerusalem, Israel by assisting in the provision of facilities and courses at the institutions.

#### **FINANCIAL REVIEW**

The charity donates to various projects in Israel as summarised in the notes to the financial statements.

The charity raised £65,283 (2023: £130,330) in total for the year under review as shown in the Statement of Financial Activities, and spent £50,352 (2023: £157,798). This left funds available of £21,778 (2023: £6,847) to be utilised in the future periods.

The Board of Trustees are grateful to all the people who have donated to the cause, and the hard work put in by volunteers.

#### **ORGANISATION**

The directors shown below have held office during the whole of the period from 1 July 2023 to the date of this report.

A J Newman

B R Radley

D J Lax

J S Levy

## **BRITISH FRIENDS OF DARCHE NOAM**

### **REPORT OF THE TRUSTEES AND DIRECTORS**

---

The charity is organised so that the trustees meet regularly to manage its affairs. The Board has power to appoint additional trustees as it considers fit to do so.

#### **PRINCIPAL FUNDING SOURCES**

The charity funds its operation from its reserves and the donations it receives from the general public.

#### **RISK REVIEW**

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

#### **RESERVES POLICY**

It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the charity, at a level, which enables the charity to adequately support its activities. Unrestricted funds were maintained at this level throughout the year.

#### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees are responsible for preparing the financial statements in accordance with applicable law and regulations.

Company and Trust law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the trustees are required to

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

## **BRITISH FRIENDS OF DARCHE NOAM**

### **REPORT OF THE TRUSTEES AND DIRECTORS**

---

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the special provisions of Part VII of the Companies Act 2006 relating to small companies.

#### **ON BEHALF OF THE BOARD:**



.....  
A J Newman - Co-Chairman

Date: 24 March 2025

## **BRITISH FRIENDS OF DARCHE NOAM**

### **INDEPENDENT EXAMINER'S REPORT**

---

We report on the accounts of the charity for the year ended 30 June 2024, which are set out on pages 6 to 9.

#### **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 section 144(2) of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

Having satisfied ourselves that the charity is not subject to audit under company law and is eligible for independent examination, it is our responsibility to:

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

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

In connection with our examination, no matter has come to our attention

1. Which gives us reasonable cause to believe that in, any material respect, the requirements:
  - a) to keep accounting records in accordance with section 386 and 387 of the Companies Act 2006; and
  - b) to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
2. to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



FKGB Accounting LTD  
201 Haverstock Hill  
Second Floor  
London  
NW3 4QG

**BRITISH FRIENDS OF DARCHE NOAM  
STATEMENT OF FINANCIAL ACTIVITIES  
AS AT 30 JUNE 2024**

	Note	Unrestricted Funds £	Restricted Funds £	30.6.2024 £	30.6.2023 £
<b>INCOMING RESOURCES</b>					
Charitable donations		63,513	1,770	65,283	130,330
<b>Total incoming resources</b>	<b>2</b>	<b>63,513</b>	<b>1,770</b>	<b>65,283</b>	<b>130,330</b>
<b>RESOURCES EXPENDED</b>					
<b>Charitable Activities:</b>					
Direct contributions to charitable projects	<b>3</b>	48,230	1,770	50,000	157,500
<b>Costs of Generating Funds:</b>					
Expenses of the charity		352	-	352	298
<b>Total resources expended</b>		<b>48,582</b>	<b>1,770</b>	<b>50,352</b>	<b>157,798</b>
<b>NET MOVEMENT IN FUNDS</b>		<b>14,931</b>	<b>-</b>	<b>14,931</b>	<b>(27,468)</b>
Total funds brought forwards		6,847	-	6,847	34,315
<b>TOTAL FUNDS CARRIED FORWARDS</b>	<b>4</b>	<b>21,778</b>	<b>-</b>	<b>21,778</b>	<b>6,847</b>

**BRITISH FRIENDS OF DARCHE NOAM  
BALANCE SHEET  
AS AT 30 JUNE 2024**

	Note	2023	2023	2023	2023
		£	£	£	£
<b>CURRENT ASSETS</b>					
Other debtors		-		-	
Bank and cash equivalents		21,778		6,847	
		<u>21,778</u>		<u>6,847</u>	
<b>Creditors: Amounts falling due within one year</b>					
		<u>-</u>		<u>-</u>	
<b>NET CURRENT ASSETS/LIABILITIES</b>					
			21,778		6,847
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
	4	<u>21,778</u>		<u>6,847</u>	
<b>FUNDS TO CHARITY</b>					
Restricted Funds			-		-
Unrestricted Funds			21,778		6,847
<b>TOTAL FUNDS</b>					
		<u>21,778</u>		<u>6,847</u>	

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2024 in accordance with Section 476 of the Companies Act 2006. The director acknowledge his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The trustees acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006.
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.

These financial statements were approved and authorised for issue by the Board of Trustees on 24 March 2025 and signed on their behalf by:



.....  
**A J Newman**  
**Co-Chairman**

**BRITISH FRIENDS OF DARCHE NOAM  
NOTES TO THE FINANCIAL STATEMENTS  
AS AT 30 JUNE 2024**

---

**1 ACCOUNTING POLICIES**

**1.1 Accounting convention**

The Financial Statements are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities and the Companies Act 2006 (FRS 102 section 1A).

The principal accounting policies adopted in the preparation of the financial statements are set out below.

**1.2 Fund Accounting**

Unrestricted funds comprise accumulated surpluses and deficits on general funds. They are available for use at the discretion of the Board of Trustees in furtherance of the general charitable objectives.

**1.3 Incoming Resources**

Voluntary income received by way of donations and grants is recognised when the Charity is legally entitled to the income, certain of receipt and the amount can be quantified with sufficient reliability. Income is deferred only when the charity has to fulfil conditions or the income relates to future periods.

Income from activities for generating funds is recognised on a receivable basis.

Investment income arises from interest bearing bank accounts and is recognised on a receivable basis.

**1.4 Resources Expended**

Resources are expended on the accruals basis and are inclusive of VAT.

Costs of generating funds are those costs incurred in attracting voluntary income and those that relate to the publicity of events run by the Charity.

Charitable activities include expenditure associated with the running of projects and include both direct costs and support costs related to relief of hardship.

Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

**1.5 Related party transactions**

There were no related party transactions in the financial year.

**1.6 Going concern**

There are no material uncertainties regarding the Charity's ability to continue as a going concern.

**BRITISH FRIENDS OF DARCHE NOAM**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**AS AT 30 JUNE 2024**

**2 ANALYSIS OF CHARITABLE INCOME**

	Unrestricted £	Restricted £	2024 £	2023 £
Public charitable collections	63,513	1,770	65,283	130,330
	<u>63,513</u>	<u>1,770</u>	<u>65,283</u>	<u>130,330</u>

**3 ANALYSIS OF CHARITABLE EXPENDITURE**

	Unrestricted £	Restricted £	2024 £	2023 £
Darche Noam	48,230	-	48,230	146,200
David Shapell College of Jewish Studies	-	-	-	5,000
Midreshet Rachel v'Chaya Women's College of Jewish Studies	-	1,770	1,770	5,300
Book sponsorship	-	-	-	1,000
	<u>48,230</u>	<u>1,770</u>	<u>50,000</u>	<u>157,500</u>

**4 Cash funds breakdown**

	2024 £	2023 £
Unrestricted funds	21,778	6,847
Restricted funds	-	-
	<u>21,778</u>	<u>6,847</u>

**BRITISH FRIENDS OF DARCHE NOAM**

England & Wales - Charity number 1051086

---

# Accounts

---

(Charity Registration No: 1051086)

**REPORT OF THE DIRECTORS AND TRUSTEES AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023  
FOR  
BRITISH FRIENDS OF DARCHE NOAM**

# BRITISH FRIENDS OF DARCHE NOAM

## CONTENTS

---

	<b>Page</b>
Legal and Administrative Information	1
Report of the Trustees and Directors	2-4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8-9

## **BRITISH FRIENDS OF DARCHE NOAM**

### **Legal and Administrative Information**

---

Trustees	A J Newman B R Radley D J Lax J S Levy
Charity Number	1051086
Registered Office	18 Mayfield Gardens London NW4 2QA
Accountants	FKGB Accounting Ltd 201 Haverstock Hill Second Floor London NW3 4QG

## **BRITISH FRIENDS OF DARCHE NOAM**

### **REPORT OF THE TRUSTEES AND DIRECTORS**

---

The trustees present their annual report and financial statements for the year ended 30 June 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

#### **PRINCIPAL ACTIVITY AND OBJECTS OF THE CHARITY**

The main object of the charity is to advance education by supporting the activities of the Darche Noam Institutions in Jerusalem, Israel by assisting in the provision of facilities and courses at the institutions.

#### **FINANCIAL REVIEW**

The charity donates to various projects in Israel as summarised in the notes to the financial statements.

The charity raised £130,330 (2022: £131,880) in total for the year under review as shown in the Statement of Financial Activities, and spent £157,798 (2022: £106,810). This left funds available of £6,847 (2022: £34,315) to be utilised in the future periods.

The Board of Trustees are grateful to all the people who have donated to the cause, and the hard work put in by volunteers.

#### **ORGANISATION**

The directors shown below have held office during the whole of the period from 1 July 2022 to the date of this report.

A J Newman

B R Radley

D J Lax

J S Levy

## **BRITISH FRIENDS OF DARCHE NOAM**

### **REPORT OF THE TRUSTEES AND DIRECTORS**

---

The charity is organised so that the trustees meet regularly to manage its affairs. The Board has power to appoint additional trustees as it considers fit to do so.

#### **PRINCIPAL FUNDING SOURCES**

The charity funds its operation from its reserves and the donations it receives from the general public.

#### **RISK REVIEW**

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

#### **RESERVES POLICY**

It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the charity, at a level, which enables the charity to adequately support its activities. Unrestricted funds were maintained at this level throughout the year.

#### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees are responsible for preparing the financial statements in accordance with applicable law and regulations.

Company and Trust law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the trustees are required to

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

## **BRITISH FRIENDS OF DARCHE NOAM**

### **REPORT OF THE TRUSTEES AND DIRECTORS**

---

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the special provisions of Part VII of the Companies Act 2006 relating to small companies.

#### **ON BEHALF OF THE BOARD:**

A handwritten signature in red ink that reads "A J Newman". The signature is written in a cursive style. Below the signature is a horizontal dotted line.

A J Newman - Co-Chairman

Date: 22 September 2024

## **BRITISH FRIENDS OF DARCHE NOAM**

### **INDEPENDENT EXAMINER'S REPORT**

---

We report on the accounts of the charity for the year ended 30 June 2023, which are set out on pages 6 to 9.

#### **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 section 144(2) of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

Having satisfied ourselves that the charity is not subject to audit under company law and is eligible for independent examination, it is our responsibility to:

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

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

In connection with our examination, no matter has come to our attention

1. Which gives us reasonable cause to believe that in, any material respect, the requirements:
  - a) to keep accounting records in accordance with section 386 and 387 of the Companies Act 2006; and
  - b) to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
2. to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



FKGB Accounting LTD  
201 Haverstock Hill  
Second Floor  
London  
NW3 4QG

**BRITISH FRIENDS OF DARCHE NOAM  
STATEMENT OF FINANCIAL ACTIVITIES  
AS AT 30 JUNE 2023**

	Note	Unrestricted Funds £	Restricted Funds £	30.6.2023 £	30.6.2022 £
<b>INCOMING RESOURCES</b>					
Charitable donations		119,030	11,300	130,330	131,880
<b>Total incoming resources</b>	<b>2</b>	<u>119,030</u>	<u>11,300</u>	<u>130,330</u>	<u>131,880</u>
<b>RESOURCES EXPENDED</b>					
<b>Charitable Activities:</b>					
Direct contributions to charitable projects	<b>3</b>	146,200	11,300	157,500	105,500
<b>Costs of Generating Funds:</b>					
Expenses of the charity		298	-	298	1,310
<b>Total resources expended</b>		<u>146,498</u>	<u>11,300</u>	<u>157,798</u>	<u>106,810</u>
<b>NET MOVEMENT IN FUNDS</b>		<u>(27,468)</u>	<u>-</u>	<u>(27,468)</u>	<u>25,070</u>
Total funds brought forwards		34,315	-	34,315	9,245
<b>TOTAL FUNDS CARRIED FORWARDS</b>	<b>4</b>	<u>6,847</u>	<u>-</u>	<u>6,847</u>	<u>34,315</u>

**BRITISH FRIENDS OF DARCHE NOAM  
BALANCE SHEET  
AS AT 30 JUNE 2023**

	Note	2023	2023	2022	2022
		£	£	£	£
<b>CURRENT ASSETS</b>					
Other debtors		-		-	
Bank and cash equivalents		6,847		34,315	
		<u>6,847</u>		<u>34,315</u>	
<b>Creditors: Amounts falling due within one year</b>					
		<u>-</u>		<u>-</u>	
<b>NET CURRENT ASSETS/LIABILITIES</b>			6,847		34,315
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>6,847</u>		<u>34,315</u>
	4		<u>6,847</u>		<u>34,315</u>
<b>FUNDS TO CHARITY</b>					
Restricted Funds			-		-
Unrestricted Funds			6,847		34,315
<b>TOTAL FUNDS</b>			<u>6,847</u>		<u>34,315</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2023 in accordance with Section 476 of the Companies Act 2006. The director acknowledge his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The trustees acknowledge their responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006.

(b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.

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



**A J Newman  
Co-Chairman**

**BRITISH FRIENDS OF DARCHE NOAM  
NOTES TO THE FINANCIAL STATEMENTS  
AS AT 30 JUNE 2023**

---

**1 ACCOUNTING POLICIES**

**1.1 Accounting convention**

The Financial Statements are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities and the Companies Act 2006 (FRS 102 section 1A).

The principal accounting policies adopted in the preparation of the financial statements are set out below.

**1.2 Fund Accounting**

Unrestricted funds comprise accumulated surpluses and deficits on general funds. They are available for use at the discretion of the Board of Trustees in furtherance of the general charitable objectives.

**1.3 Incoming Resources**

Voluntary income received by way of donations and grants is recognised when the Charity is legally entitled to the income, certain of receipt and the amount can be quantified with sufficient reliability. Income is deferred only when the charity has to fulfil conditions or the income relates to future periods.

Income from activities for generating funds is recognised on a receivable basis.

Investment income arises from interest bearing bank accounts and is recognised on a receivable basis.

**1.4 Resources Expended**

Resources are expended on the accruals basis and are inclusive of VAT.

Costs of generating funds are those costs incurred in attracting voluntary income and those that relate to the publicity of events run by the Charity.

Charitable activities include expenditure associated with the running of projects and include both direct costs and support costs related to relief of hardship.

Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

**1.5 Related party transactions**

There were no related party transactions in the financial year.

**1.6 Going concern**

There are no material uncertainties regarding the Charity's ability to continue as a going concern.

**BRITISH FRIENDS OF DARCHE NOAM**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**AS AT 30 JUNE 2023**

**2 ANALYSIS OF CHARITABLE INCOME**

	Unrestricted £	Restricted £	2023 £	2022 £
Public charitable collections	119,030	11,300	130,330	131,880
	<u>119,030</u>	<u>11,300</u>	<u>130,330</u>	<u>131,880</u>

**3 ANALYSIS OF CHARITABLE EXPENDITURE**

	Unrestricted £	Restricted £	2023 £	2022 £
Darche Noam	146,200	-	146,200	105,500
David Shapell College of Jewish Studies	-	5,000	5,000	-
Midreshet Rachel v'Chaya Women's College of Jewish Studies	-	5,300	5,300	-
Book sponsorship	-	1,000	1,000	-
	<u>146,200</u>	<u>11,300</u>	<u>157,500</u>	<u>105,500</u>

**4 Cash funds breakdown**

	2023 £	2022 £
Unrestricted funds	6,847	34,315
Restricted funds	-	-
	<u>6,847</u>	<u>34,315</u>

**BRITISH FRIENDS OF DARCHE NOAM**

England & Wales - Charity number 1051086

---

# Accounts

---

(Charity Registration No: 1051086)

**REPORT OF THE DIRECTORS AND TRUSTEES AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2022  
FOR  
BRITISH FRIENDS OF DARCHE NOAM**

# BRITISH FRIENDS OF DARCHE NOAM

## CONTENTS

---

	<b>Page</b>
Legal and Administrative Information	1
Report of the Trustees and Directors	2-4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8-9

## **BRITISH FRIENDS OF DARCHE NOAM**

### **Legal and Administrative Information**

---

Trustees	A J Newman B R Radley D J Lax J S Levy
Charity Number	1051086
Registered Office	18 Mayfield Gardens London NW4 2QA
Accountants	FKGB Accounting Ltd 201 Haverstock Hill Second Floor London NW3 4QG

## **BRITISH FRIENDS OF DARCHE NOAM**

### **REPORT OF THE TRUSTEES AND DIRECTORS**

---

The trustees present their annual report and financial statements for the year ended 30 June 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

#### **PRINCIPAL ACTIVITY AND OBJECTS OF THE CHARITY**

The main object of the charity is to advance education by supporting the activities of the Darche Noam Institutions in Jerusalem, Israel by assisting in the provision of facilities and courses at the institutions.

#### **FINANCIAL REVIEW**

The charity donates to various projects in Israel as summarised in the notes to the financial statements.

The charity raised £131,880 (2021: £94,719) in total for the year under review as shown in the Statement of Financial Activities, and spent £106,810 (2021: £106,823). This left funds available of £34,315 (2021: £9,245) to be utilised in the future periods.

The Board of Trustees are grateful to all the people who have donated to the cause, and the hard work put in by volunteers.

#### **ORGANISATION**

The directors shown below have held office during the whole of the period from 1 July 2021 to the date of this report.

A J Newman

B R Radley

D J Lax

J S Levy

## **BRITISH FRIENDS OF DARCHE NOAM**

### **REPORT OF THE TRUSTEES AND DIRECTORS**

---

The charity is organised so that the trustees meet regularly to manage its affairs. The Board has power to appoint additional trustees as it considers fit to do so.

#### **PRINCIPAL FUNDING SOURCES**

The charity funds its operation from its reserves and the donations it receives from the general public.

#### **RISK REVIEW**

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

#### **RESERVES POLICY**

It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the charity, at a level, which enables the charity to adequately support its activities. Unrestricted funds were maintained at this level throughout the year.

#### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees are responsible for preparing the financial statements in accordance with applicable law and regulations.

Company and Trust law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the trustees are required to

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

**BRITISH FRIENDS OF DARCHE NOAM**

**REPORT OF THE TRUSTEES AND DIRECTORS**

---

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the special provisions of Part VII of the Companies Act 2006 relating to small companies.

**ON BEHALF OF THE BOARD:**



.....  
A J Newman - Co-Chairman

Date: 30 April 2023

**BRITISH FRIENDS OF DARCHE NOAM  
STATEMENT OF FINANCIAL ACTIVITIES  
AS AT 30 JUNE 2022**

	Note	Unrestricted Funds £	Restricted Funds £	30.6.2022 £	30.6.2021 £
<b>INCOMING RESOURCES</b>					
Charitable donations		131,880	-	131,880	94,719
<b>Total incoming resources</b>	<b>2</b>	<u>131,880</u>	<u>-</u>	<u>131,880</u>	<u>94,719</u>
<b>RESOURCES EXPENDED</b>					
<b>Charitable Activities:</b>					
Direct contributions to charitable projects	<b>3</b>	105,500	-	105,500	106,000
<b>Costs of Generating Funds:</b>					
Expenses of the charity		1,310	-	1,310	283
<b>Total resources expended</b>		<u>106,810</u>	<u>-</u>	<u>106,810</u>	<u>106,283</u>
<b>NET MOVEMENT IN FUNDS</b>		<u>25,070</u>	<u>-</u>	<u>25,070</u>	<u>(11,564)</u>
Total funds brought forwards		9,245	-	9,245	20,809
<b>TOTAL FUNDS CARRIED FORWARDS</b>	<b>4</b>	<u>34,315</u>	<u>-</u>	<u>34,315</u>	<u>9,245</u>

**BRITISH FRIENDS OF DARCHE NOAM  
BALANCE SHEET  
AS AT 30 JUNE 2022**

	Note	2022	2022	2021	2021
		£	£	£	£
<b>CURRENT ASSETS</b>					
Other debtors		-		-	
Bank and cash equivalents		34,315		9,245	
		<u>34,315</u>		<u>9,245</u>	
<b>Creditors: Amounts falling due within one year</b>					
		<u>-</u>		<u>-</u>	
<b>NET CURRENT ASSETS/LIABILITIES</b>					
			34,315		9,245
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
	4	<u>34,315</u>		<u>9,245</u>	
<b>FUNDS TO CHARITY</b>					
Restricted Funds			-		-
Unrestricted Funds			34,315		9,245
<b>TOTAL FUNDS</b>					
			<u>34,315</u>		<u>9,245</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2022 in accordance with Section 476 of the Companies Act 2006. The director acknowledge his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The trustees acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006.
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.

These financial statements were approved and authorised for issue by the Board of Trustees on 30 April 2023 and signed on their behalf by:

  
A J Newman  
Co-Chairman

## **BRITISH FRIENDS OF DARCHE NOAM**

### **INDEPENDENT EXAMINER'S REPORT**

---

We report on the accounts of the charity for the year ended 30 June 2022, which are set out on pages 6 to 9.

#### **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 section 144(2) of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

Having satisfied ourselves that the charity is not subject to audit under company law and is eligible for independent examination, it is our responsibility to:

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

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

In connection with our examination, no matter has come to our attention

1. Which gives us reasonable cause to believe that in, any material respect, the requirements:
  - a) to keep accounting records in accordance with section 386 and 387 of the Companies Act 2006; and
  - b) to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
2. to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



FKGB Accounting LTD  
201 Haverstock Hill  
Second Floor  
London  
NW3 4QG

**BRITISH FRIENDS OF DARCHE NOAM  
NOTES TO THE FINANCIAL STATEMENTS  
AS AT 30 JUNE 2022**

---

**1 ACCOUNTING POLICIES**

**1.1 Accounting convention**

The Financial Statements are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities and the Companies Act 2006 (FRS 102 section 1A).

The principal accounting policies adopted in the preparation of the financial statements are set out below.

**1.2 Fund Accounting**

Unrestricted funds comprise accumulated surpluses and deficits on general funds. They are available for use at the discretion of the Board of Trustees in furtherance of the general charitable objectives.

**1.3 Incoming Resources**

Voluntary income received by way of donations and grants is recognised when the Charity is legally entitled to the income, certain of receipt and the amount can be quantified with sufficient reliability. Income is deferred only when the charity has to fulfil conditions or the income relates to future periods.

Income from activities for generating funds is recognised on a receivable basis.

Investment income arises from interest bearing bank accounts and is recognised on a receivable basis.

**1.4 Resources Expended**

Resources are expended on the accruals basis and are inclusive of VAT.

Costs of generating funds are those costs incurred in attracting voluntary income and those that relate to the publicity of events run by the Charity.

Charitable activities include expenditure associated with the running of projects and include both direct costs and support costs related to relief of hardship.

Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

**1.5 Related party transactions**

There were no related party transactions in the financial year.

**1.6 Going concern**

There are no material uncertainties regarding the Charity's ability to continue as a going concern.

**BRITISH FRIENDS OF DARCHE NOAM**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**AS AT 30 JUNE 2022**

**2 ANALYSIS OF CHARITABLE INCOME**

	Unrestricted £	Restricted £	2022 £	2021 £
Public charitable collections	131,880	-	131,880	94,719
	<u>131,880</u>	<u>-</u>	<u>131,880</u>	<u>94,719</u>

**3 ANALYSIS OF CHARITABLE EXPENDITURE**

	Unrestricted £	Restricted £	2022 £	2021 £
Darche Noam	105,500	-	105,500	103,380
David Shapell College of Jewish Studies	-	-	-	-
Midreshet Rachel v'Chaya Women's College of Jewish Studies	-	-	-	2,620
	<u>105,500</u>	<u>-</u>	<u>105,500</u>	<u>106,000</u>

**4 Cash funds breakdown**

	2022 £	2021 £
Unrestricted funds	34,315	9,245
Restricted funds	-	-
	<u>34,315</u>	<u>9,245</u>

**BRITISH FRIENDS OF DARCHE NOAM**

England & Wales - Charity number 1051086

---

# Accounts

---

(Charity Registration No: 1051086)

**REPORT OF THE DIRECTORS AND TRUSTEES AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2021  
FOR  
BRITISH FRIENDS OF DARCHE NOAM**

# BRITISH FRIENDS OF DARCHE NOAM

## CONTENTS

---

	<b>Page</b>
Legal and Administrative Information	1
Report of the Trustees and Directors	2-4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8-9

# BRITISH FRIENDS OF DARCHE NOAM

## Legal and Administrative Information

---

Trustees	A J Newman B R Radley D J Lax J S Levy
Charity Number	1051086
Registered Office	18 Mayfield Gardens London NW4 2QA
Accountants	FKGB Accounting Ltd 201 Haverstock Hill Second Floor London NW3 4QG

## **BRITISH FRIENDS OF DARCHE NOAM**

### **REPORT OF THE TRUSTEES AND DIRECTORS**

---

The trustees present their annual report and financial statements for the year ended 30 June 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

#### **PRINCIPAL ACTIVITY AND OBJECTS OF THE CHARITY**

The main object of the charity is to advance education by supporting the activities of the Darche Noam Institutions in Jerusalem, Israel by assisting in the provision of facilities and courses at the institutions.

#### **FINANCIAL REVIEW**

The charity donates to various projects in Israel as summarised in the notes to the financial statements.

The charity raised £94,719 (2020: £90,881) in total for the year under review as shown in the Statement of Financial Activities, and spent £106,283 (2020: £84,900). This left funds available of £9,245 (2020: £20,809) to be utilised in the future periods.

The Board of Trustees are grateful to all the people who have donated to the cause, and the hard work put in by volunteers.

#### **ORGANISATION**

The directors shown below have held office during the whole of the period from 1 July 2020 to the date of this report.

A J Newman

B R Radley

D J Lax

J S Levy

## **BRITISH FRIENDS OF DARCHE NOAM**

### **REPORT OF THE TRUSTEES AND DIRECTORS**

---

The charity is organised so that the trustees meet regularly to manage its affairs. The Board has power to appoint additional trustees as it considers fit to do so.

#### **PRINCIPAL FUNDING SOURCES**

The charity funds its operation from its reserves and the donations it receives from the general public.

#### **RISK REVIEW**

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

#### **RESERVES POLICY**

It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the charity, at a level, which enables the charity to adequately support its activities. Unrestricted funds were maintained at this level throughout the year.

#### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees are responsible for preparing the financial statements in accordance with applicable law and regulations.

Company and Trust law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the trustees are required to

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

## **BRITISH FRIENDS OF DARCHE NOAM**

### **REPORT OF THE TRUSTEES AND DIRECTORS**

---

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the special provisions of Part VII of the Companies Act 2006 relating to small companies.

#### **ON BEHALF OF THE BOARD:**



.....  
A J Newman - Co-Chairman

Date: 29/04/2022

## **BRITISH FRIENDS OF DARCHE NOAM**

### **INDEPENDENT EXAMINER'S REPORT**

---

We report on the accounts of the charity for the year ended 30 June 2021, which are set out on pages 6 to 9.

#### **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 section 144(2) of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

Having satisfied ourselves that the charity is not subject to audit under company law and is eligible for independent examination, it is our responsibility to:

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

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

In connection with our examination, no matter has come to our attention

1. Which gives us reasonable cause to believe that in, any material respect, the requirements:
  - a) to keep accounting records in accordance with section 386 and 387 of the Companies Act 2006; and
  - b) to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
2. to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



FKGB Accounting LTD  
201 Haverstock Hill  
Second Floor  
London  
NW3 4QG

**BRITISH FRIENDS OF DARCHE NOAM  
STATEMENT OF FINANCIAL ACTIVITIES  
AS AT 30 JUNE 2021**

	Note	Unrestricted Funds £	Restricted Funds £	30.6.2021 £	30.6.2020 £
<b>INCOMING RESOURCES</b>					
Charitable donations		92,099	2,620	94,719	90,881
<b>Total incoming resources</b>	<b>2</b>	<u>92,099</u>	<u>2,620</u>	<u>94,719</u>	<u>90,881</u>
<b>RESOURCES EXPENDED</b>					
<b>Charitable Activities:</b>					
Direct contributions to charitable projects	<b>3</b>	103,380	2,620	106,000	83,500
<b>Costs of Generating Funds:</b>					
Expenses of the charity		283	-	283	1,400
<b>Total resources expended</b>		<u>103,663</u>	<u>2,620</u>	<u>106,283</u>	<u>84,900</u>
<b>NET MOVEMENT IN FUNDS</b>		<u>(11,564)</u>	<u>-</u>	<u>(11,564)</u>	<u>5,981</u>
Total funds brought forwards		20,809	-	20,809	14,828
<b>TOTAL FUNDS CARRIED FORWARDS</b>	<b>4</b>	<u>9,245</u>	<u>-</u>	<u>9,245</u>	<u>20,809</u>

**BRITISH FRIENDS OF DARCHE NOAM  
BALANCE SHEET  
AS AT 30 JUNE 2021**

	Note	2021 £	2021 £	2020 £	2020 £
<b>CURRENT ASSETS</b>					
Other debtors		-		-	
Bank and cash equivalents		9,245		20,809	
		<u>9,245</u>		<u>20,809</u>	
<b>Creditors: Amounts falling due within one year</b>					
		<u>-</u>		<u>-</u>	
<b>NET CURRENT ASSETS/LIABILITIES</b>					
			9,245		20,809
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
	4	<u>9,245</u>		<u>20,809</u>	
<b>FUNDS TO CHARITY</b>					
Restricted Funds			-		-
Unrestricted Funds			9,245		20,809
<b>TOTAL FUNDS</b>					
		<u>9,245</u>		<u>20,809</u>	

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2020 in accordance with Section 476 of the Companies Act 2006. The director acknowledge his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The trustees acknowledge their responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006.

(b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.

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

  
.....

**A J Newman  
Co-Chairman**

**BRITISH FRIENDS OF DARCHE NOAM  
NOTES TO THE FINANCIAL STATEMENTS  
AS AT 30 JUNE 2021**

---

**1 ACCOUNTING POLICIES**

**1.1 Accounting convention**

The Financial Statements are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities and the Companies Act 2006.

The principal accounting policies adopted in the preparation of the financial statements are set out below.

**1.2 Fund Accounting**

Unrestricted funds comprise accumulated surpluses and deficits on general funds. They are available for use at the discretion of the Board of Trustees in furtherance of the general charitable objectives.

**1.3 Incoming Resources**

Voluntary income received by way of donations and grants is recognised when the Charity is legally entitled to the income, certain of receipt and the amount can be quantified with sufficient reliability. Income is deferred only when the charity has to fulfil conditions or the income relates to future periods.

Income from activities for generating funds is recognised on a receivable basis.

Investment income arises from interest bearing bank accounts and is recognised on a receivable basis.

**1.4 Resources Expended**

Resources are expended on the accruals basis and are inclusive of VAT.

Costs of generating funds are those costs incurred in attracting voluntary income and those that relate to the publicity of events run by the Charity.

Charitable activities include expenditure associated with the running of projects and include both direct costs and support costs related to relief of hardship.

Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

**BRITISH FRIENDS OF DARCHE NOAM**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**AS AT 30 JUNE 2021**

**2 ANALYSIS OF CHARITABLE INCOME**

	Unrestricted £	Restricted £	2021 £	2020 £
Public charitable collections	92,099	2,620	94,719	90,881
	<b>92,099</b>	<b>2,620</b>	<b>94,719</b>	<b>90,881</b>

**3 ANALYSIS OF CHARITABLE EXPENDITURE**

	Unrestricted £	Restricted £	2021 £	2020 £
Darche Noam	103,380	-	103,380	78,468
David Shapell College of Jewish studies	-	-	-	4,032
Midreshet Rachel v'Chaya Women's College of Jewish studies		2,620	2,620	1,000
	<b>103,380</b>	<b>2,620</b>	<b>106,000</b>	<b>83,500</b>

**4 Cash funds breakdown**

	2021 £	2020 £
Unrestricted funds	9,245	20,809
Restricted funds	-	-
	<b>9,245</b>	<b>20,809</b>