

(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

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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 handwritten signature in dark ink, appearing to read 'A J Newman', is written over a dotted line.

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 £
INCOMING RESOURCES					
Charitable donations		92,099	2,620	94,719	90,881
Total incoming resources	2	<u>92,099</u>	<u>2,620</u>	<u>94,719</u>	<u>90,881</u>
RESOURCES EXPENDED					
Charitable Activities:					
Direct contributions to charitable projects	3	103,380	2,620	106,000	83,500
Costs of Generating Funds:					
Expenses of the charity		283	-	283	1,400
Total resources expended		<u>103,663</u>	<u>2,620</u>	<u>106,283</u>	<u>84,900</u>
NET MOVEMENT IN FUNDS		<u>(11,564)</u>	<u>-</u>	<u>(11,564)</u>	<u>5,981</u>
Total funds brought forwards		20,809	-	20,809	14,828
TOTAL FUNDS CARRIED FORWARDS	4	<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 £
CURRENT ASSETS					
Other debtors		-		-	
Bank and cash equivalents		9,245		20,809	
		<u>9,245</u>		<u>20,809</u>	
Creditors: Amounts falling due within one year					
		<u>-</u>		<u>-</u>	
NET CURRENT ASSETS/LIABILITIES					
			9,245		20,809
TOTAL ASSETS LESS CURRENT LIABILITIES					
	4		<u>9,245</u>		<u>20,809</u>
FUNDS TO CHARITY					
Restricted Funds			-		-
Unrestricted Funds			9,245		20,809
TOTAL FUNDS					
			<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

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
	92,099	2,620	94,719	90,881

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
	103,380	2,620	106,000	83,500

4 Cash funds breakdown

	2021 £	2020 £
Unrestricted funds	9,245	20,809
Restricted funds	-	-
	9,245	20,809