

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST JANUARY 2023  
FOR  
THE BRITISH FRIENDS OF EZER MIZION**

H. Morris & Co  
56 Parkside Drive  
Edgware  
Middlesex  
HA8 8JX

**THE BRITISH FRIENDS OF EZER MIZION**  
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**FOR THE YEAR ENDED 31ST JANUARY 2023**

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## THE BRITISH FRIENDS OF EZER MIZION

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST JANUARY 2023

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The trustees present their report with the financial statements of the charity for the year ended 31st January 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The objects of the charity are to relieve poverty and sickness, particularly by providing financial and other assistance to an Israeli charity known as Ezer Mizion whose main objects are the aid and support of the sick and needy in Israel.

All over the world the incidence of cancer has risen. Bone marrow transplants are increasingly being used as a cure for cancer and for the treatment of many other illnesses.

The charity is focused upon raising public awareness about stem cell transplants; rallying additional potential donors and expanding representation of different ethnic groups. It endeavours to fund deeper level tissue typing by engaging in scientific research on transplant issues; speed up the transplant process and thereby increase the chances of success. Its support network is driven to empower patients and their families, embrace a holistic care approach and ensure that the charity reaches every one who needs it.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

Ezer Mizion has now completed the construction of the new international bone marrow registry. The registry has been working out of our newly constructed offices. During the year, a total of 454 transplants were facilitated.

##### **Fundraising activities**

The charity has had a successful twenty years and has always maintained a position of surplus.

Donation received from the public maintained a satisfactory level and the charity was able to make significant grants for its core purpose.

#### **FINANCIAL REVIEW**

The Trust Deed authorises the Trustees to make and hold investments using the general funds of the charity however, no such investments are presently held.

During the year the Charity had a surplus of £82,994, (2022: deficit of £34,213). Funds at the year end totalled £119,850 (2022: £36,856) of which none was held in restricted funds.

No grants were disbursed during the funding period.

#### **FUTURE PLANS**

The need for our services is increasing and we will continue our support. The trustees realise that we must use the resources we have wisely and so will continue to target those problems where we have the expertise to make the most positive difference.

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

##### **Governing document**

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

##### **Recruitment and appointment of new trustees**

The appointment of new trustees is generally by invitation of and must be sanctioned by, the Israeli Head office of Ezer Mizion.

##### **Organisational structure**

The board of trustees is the governing body which administers the charity. All major decisions are made by the board which meets regularly to discuss and formulate policy and to decide on strategy.

**THE BRITISH FRIENDS OF EZER MIZION**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31ST JANUARY 2023**

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Induction and training of new trustees**

Any new trustees would upon appointment be fully trained by representatives from the Israeli Head office of Ezer Mizion who come to the UK on a regular basis.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1073496

**Principal address**

923 Finchley Road  
Golders Green  
London  
NW11 7PE

**Trustees**

Y Schwartz  
J Ebrahimoff  
M Listenberg  
Mrs T Listenberg

**Independent Examiner**

H. Morris & Co  
56 Parkside Drive  
Edgware  
Middlesex  
HA8 8JX

**International Head Office**

Yaakov Fried Building  
5 Rabinov Street  
Bnei Brak 51563  
Israel

**PUBLIC BENEFIT**

In addition to being one of Israel's largest health aid organisations, providing practical assistance, medical and emotional support, Ezer Mizion has created the world's 6th largest national bone marrow registry.

Over 40 million potential donors are registered in Bone Marrow Donors Worldwide, the global registry in The Hague. Ezer Mizion is the main source of Jewish bone marrow donors in the world. During the year 54,505 people have registered making a total of 1,200,000 potential donors on Ezer Mizion's registry. This followed a landmark agreement between Ezer Mizion and the Israel Defence Force in 2005 whereby recruits routinely undergo testing as part of their induction process.

The trustees have a duty to report on our organisation's public benefit under section 4 of the Charities Act 2011. We are confident that our organisation meets those public benefit requirements and have taken Charity Commission guidance into consideration.

Approved by order of the board of trustees on 11th October 2024 and signed on its behalf by:

Y Schwartz - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
THE BRITISH FRIENDS OF EZER MIZION**

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**Independent examiner's report to the trustees of The British Friends of Ezer Mizion**

I report to the charity trustees on my examination of the accounts of The British Friends of Ezer Mizion (the Trust) for the year ended 31st January 2023.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Howard Morris

H. Morris & Co  
56 Parkside Drive  
Edgware  
Middlesex  
HA8 8JX

14th October 2024

**THE BRITISH FRIENDS OF EZER MIZION**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST JANUARY 2023**

	Notes	2023 Unrestricted fund £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		88,623	70,466
<b>EXPENDITURE ON</b>			
Raising funds		257	152
<b>Charitable activities</b>			
Charitable expenditure		5,372	104,527
<b>Total</b>		5,629	104,679
<b>NET INCOME/(EXPENDITURE)</b>		82,994	(34,213)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		36,856	71,069
<b>TOTAL FUNDS CARRIED FORWARD</b>		119,850	36,856

The notes form part of these financial statements

THE BRITISH FRIENDS OF EZER MIZION

STATEMENT OF FINANCIAL POSITION  
31ST JANUARY 2023

		2023 Unrestricted fund £	2022 Total funds £
<b>CURRENT ASSETS</b>	Notes		
Cash at bank		123,150	39,856
<b>CREDITORS</b>			
Amounts falling due within one year	6	(3,300)	(3,000)
<b>NET CURRENT ASSETS</b>		<u>119,850</u>	<u>36,856</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		119,850	36,856
<b>NET ASSETS</b>		<u>119,850</u>	<u>36,856</u>
<b>FUNDS</b>	7		
Unrestricted funds		<u>119,850</u>	<u>36,856</u>
<b>TOTAL FUNDS</b>		<u>119,850</u>	<u>36,856</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 11th October 2024 and were signed on its behalf by:

Y Schwartz - Trustee

The notes form part of these financial statements

## 1. ACCOUNTING POLICIES

### **Basis of preparing the financial statements**

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

### **Income**

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

### **Expenditure**

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

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

### **Allocation and apportionment of costs**

Support costs of a management nature are those costs incurred directly in undertaking the administration of the charity in furtherance of its objectives.

### **Tangible fixed assets**

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

Fixtures and fittings                      - 25% on reducing balance

### **Taxation**

The charity is exempt from tax on its charitable activities.

### **Fund accounting**

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. The charity has no unrestricted funds at present.

### **Foreign currencies**

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the statement of financial position date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.



THE BRITISH FRIENDS OF EZER MIZION

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST JANUARY 2023

2. GRANTS PAYABLE

	2023	2022
	£	£
Charitable expenditure	-	97,036
The total grants paid to institutions during the year was as follows:		
	2023	2022
	£	£
Ezer Mizion Israel	-	97,000
Just Giving	-	36
	-	97,036

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st January 2023 nor for the year ended 31st January 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31st January 2023 nor for the year ended 31st January 2022.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	70,466
<b>EXPENDITURE ON</b>	
Raising funds	152
<b>Charitable activities</b>	
Charitable expenditure	104,527
<b>Total</b>	104,679
<b>NET INCOME/(EXPENDITURE)</b>	(34,213)
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	71,069
<b>TOTAL FUNDS CARRIED FORWARD</b>	36,856

THE BRITISH FRIENDS OF EZER MIZION

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST JANUARY 2023

5. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
<b>COST</b>	
At 1st February 2022 and 31st January 2023	3,384
<b>DEPRECIATION</b>	
At 1st February 2022 and 31st January 2023	3,384
<b>NET BOOK VALUE</b>	
At 31st January 2023	-
At 31st January 2022	-

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Other creditors	3,300	3,000

7. MOVEMENT IN FUNDS

	At 1/2/22	Net movement in funds	At 31/1/23
	£	£	£
<b>Unrestricted funds</b>			
General fund	36,856	82,994	119,850
<b>TOTAL FUNDS</b>	36,856	82,994	119,850

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	88,623	(5,629)	82,994
<b>TOTAL FUNDS</b>	88,623	(5,629)	82,994

THE BRITISH FRIENDS OF EZER MIZION

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST JANUARY 2023

7. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/2/21 £	Net movement in funds £	At 31/1/22 £
<b>Unrestricted funds</b>			
General fund	71,069	(34,213)	36,856
<b>TOTAL FUNDS</b>	<u>71,069</u>	<u>(34,213)</u>	<u>36,856</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	70,466	(104,679)	(34,213)
<b>TOTAL FUNDS</b>	<u>70,466</u>	<u>(104,679)</u>	<u>(34,213)</u>

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

	At 1/2/21 £	Net movement in funds £	At 31/1/23 £
<b>Unrestricted funds</b>			
General fund	71,069	48,781	119,850
<b>TOTAL FUNDS</b>	<u>71,069</u>	<u>48,781</u>	<u>119,850</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	159,089	(110,308)	48,781
<b>TOTAL FUNDS</b>	<u>159,089</u>	<u>(110,308)</u>	<u>48,781</u>

**8. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31st January 2023.