

UK FRIENDS OF NAHAR DEIAH

England & Wales · Charity number 1096177

Details

Status Registered

Legal form Other

Registered 2003-02-24

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

Contact

Address Brulimar House
Jubilee Road
Middleton
Manchester
M24 2LX

Phone 01616557012

Email GARY@NWACCOUNTANTS.CO.UK

Activities

Objects: TO ADVANCE RELIGIOUS EDUCATION IN ACCORDANCE WITH THE DOCTRINES AND PRINCIPLES OF THE JEWISH FAITH IN PARTICULAR BY THE SUPPORT AND FINANCE OF THE INSTITUTE OF HIGHER JEWISH LEARNING AND EDUCATION KNOWN AS YESHIVAT HESDAR NAHAR DEIAH SITUATE IN NAHARIYA ISRAEL AND THROUGHOUT THE WORLD

Activities: The objective of the charity is to advance religious education in accordance with the doctrines and principles of the Jewish faith, in particular by the support and finance of the Institute of Higher Jewish Learning and Education known as Yeshivat Hesder Nahar Deiah, situated in Nahoriya in Israel and throughout the world.

Classification

- **How:** Makes Grants To Organisations, Provides Services
- **What:** Education/training, Religious Activities
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** NAHARIYA ISRAEL AND THROUGHOUT THE WORLD
- Israel

Finances

Period end	Income	Expenditure	Assets	Employees
2025-02-28	£1,250	£50,030	-	-
2024-02-29	£50,975	£30,045	-	-
2023-02-28	£26,310	£21,715	-	-
2022-02-28	£29,500	£18,030	-	-
2021-02-28	£30,320	£30,030	-	-

Trustees

Name	Role	Appointed
GARY ANDREW HARRIS	Chair	2017-02-14
HOWARD GORDON		2012-05-03

UK FRIENDS OF NAHAR DEIAH

England & Wales - Charity number 1096177

Accounts

Registered Charity No 1096177

**UK FRIENDS OF NAHAR DEIAH
TRUSTEES REPORT AND ACCOUNTS
YEAR ENDED 29 FEBRUARY 2024**

UK FRIENDS OF NAHAR DEIAH
Registered Charity No 1096177

YEAR ENDED 29 FEBRUARY 2024

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TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 29 FEBRUARY 2024

UK FRIENDS OF NAHAR DEIAH

The trustees present their report along with the financial statements of the charity for the year ended 29 February 2024. The Trustees confirm that the annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued 16 July 2014.

Constitution The charity's governing document is a trust deed dated 20 February 2003.

Charity Registration Number: 1096177

Principal Address of Charity: Brullmar House
Jubilee Road
Middleton
Manchester
M24 2LX

Charity Trustees during the year: H Gordon
G Harris

**Agents and advisers:
Independent examiners** G A Harris & Co Ltd
Stacey Whiting FCCA
62 Hilltop Drive
Haslingden
Rossendale
BB4 6NB

Bankers Lloyds TSB Bank plc
King Street
Manchester
M24LQ

**Structure, governance
and management** The Charity is an unincorporated charity, constituted under a trust deed dated 20 February 2003.

Appointment of other trustees is at the discretion of the serving trustee.

All decisions made on behalf of the charity are made by the trustee.

Governing Document: The Charity's governing document is a Trust Deed dated 20 February 2003.

Risk Management: The trustee has conducted his own review of the major risks to which the charity is exposed and systems have been established to mitigate these risks. These procedures are periodically reviewed to ensure that they still meet the needs of the charity.

UK FRIENDS OF NAHAR DEIAH

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 29 FEBRUARY 2024

Objectives and activities:	The objective of the charity is to advance religious education in accordance with the doctrines and principles of the Jewish faith in particular by the support and finance of the institute of higher Jewish learning and education known as Yeshivat Hesdar Nahar Deiah situated in Nahariya Israel and throughout the world.
Achievements and performance	<p>During the year the trust continued to distribute the majority of donations it received to the above.</p> <p>At the year end the trust's unrestricted reserves were £92,072 (2023: £71,142).</p>
Financial review	During the year the charity received donations of £50,975.
Reserves policy	<p>There is no formal policy to maintain a set level of reserves as the Charity's main aim is to distribute all available income to the Yeshivat Hesdar Nahar Deiah. Therefore, the Trustees believe that no special reserves need to be held.</p> <p>At the balance sheet date the Charity had reserves available to it of £92,072.</p>
Future plans	The trustees plan to continue to seek donations which they aim to then distribute to the Yeshivat Hesdar Nahar Deiah.

This report was approved by the Trustees on 25/08/2024



Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
UK FRIENDS OF NAHAR DEIAH**

We report on the accounts of the Trust for the year ended 29 February 2024 which are set out on pages 4 to 8.

Respective Responsibilities of Trustees and the Examiner

As the Charity's Trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of Section 43(2) of the Charities Act 2011 (the Act) does not apply. It is our responsibility to state on the basis of procedures specified in the General Directions given by the Charity Commissioners under Section 43(7)(b) of the Act, whether particular matters have come to our attention.

Basis of Independent Examiner's Report

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently we do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement

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

a Which gives us reasonable cause to believe that in any material respect the requirements...

To keep accounting records in accordance with Section 41 of the Act

ii To prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act.

Have not been met; or

b To which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: ...



Date: ...

25/08/2024

Name:

Stacey Whiting FCCA

Address:

62 Hilltop Drive
Haslingden
Rossendale
BB4 6NB

**UK FRIENDS
OF NAHAR DEIAH**

**Statement Of Financial Activities
For the year ended 29th February 2024**

	<i>Notes</i>	2024 Unrestricted Funds £	2023 Unrestricted Funds £
INCOMING RESOURCES			
Incoming resources from generated funds			
Income	2	50,975	26,310
Total Incoming resources		<u>50,975</u>	<u>26,310</u>
RESOURCES EXPENDED			
Charitable activities			
Resources expended on charitable activities	3	30,000	21,700
Governance costs	4	45	15
Total resources expensed		<u>30,045</u>	<u>21,715</u>
Surplus/ (deficit) for the year		<u>20,930</u>	<u>4,595</u>

The notes form part of these financial statements

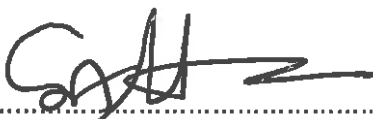
**UK FRIENDS
OF NAHAR DEIAH**

**Balance sheet
For the year ended 29th February 2024**

	<i>Notes</i>	2024 Unrestricted Funds £	2023 Unrestricted Funds £
FIXED ASSETS			
Tangible assets		-	-
CURRENT ASSETS			
Cash at bank		92,072	71,142
CREDITORS			
Amounts falling due within one year		-	-
NET CURRENT ASSETS		<u>92,072</u>	<u>71,142</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>92,072</u>	<u>71,142</u>
NET ASSETS		<u><u>92,072</u></u>	<u><u>71,142</u></u>
FUNDS			
Unrestricted funds:			
General fund	6	92,072	71,142
TOTAL FUNDS		<u><u>92,072</u></u>	<u><u>71,142</u></u>

The financial statements were approved by the Board of Trustees on 25/08/2024 and were signed on its behalf by:

ON BEHALF OF THE BOARD:



Mr G Harris

Chairman

**UK FRIENDS
OF NAHAR DEIAH**

**Notes to the Financial Statements
For the year ended 29th February 2024**

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the statement of recommended practice: Accounting and Reporting by charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Charities Act 2011

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under the headings that aggregate all costs 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.

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.

Restriction arises when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. VOLUNTARY INCOME

	2024 £
Donations received	50,975
	<u>50,975</u>

**UK FRIENDS
OF NAHAR DEIAH**

**Notes to the Financial Statements - continued
For the year ended 29th February 2024**

3. CHARITABLE ACTIVITIES COSTS

	Direct costs	Direct costs
	2024 £	2023 £
Donations	30,000	21,700
Resources expended on charitable activities	<u>30,000</u>	<u>21,700</u>

4. GOVERNANCE COSTS

	2024 £	2023 £
Bank Charges	45	15
	<u>45</u>	<u>15</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 29th February 2024.

Trustees' expenses

There were no trustees expenses paid in the year ended 29th February 2024.

**UK FRIENDS
OF NAHAR DEIAH**

**Notes to the Financial Statements - continued
For the year ended 29th February 2024**

6. MOVEMENT IN FUNDS

	As at 28.02.23	Surplus/ (deficit) in year	As at 29.02.24
Unrestricted funds			
General fund	71,142	20,930	92,072

UK FRIENDS OF NAHAR DEIAH

England & Wales - Charity number 1096177

Accounts

Registered Charity No 1096177

UK FRIENDS OF NAHAR DEIAH
TRUSTEES REPORT AND ACCOUNTS
YEAR ENDED 28 FEBRUARY 2023

UK FRIENDS OF NAHAR DEIAH
Registered Charity No 1096177

YEAR ENDED 28 FEBRUARY 2023

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TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 28 FEBRUARY 2023

UK FRIENDS OF NAHAR DEIAH

The trustees present their report along with the financial statements of the charity for the year ended 28 February 2023. The Trustees confirm that the annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued 16 July 2014.

Constitution	The charity's governing document is a trust deed dated 20 February 2003.
Charity Registration Number:	1096177
Principal Address of Charity:	Brulimar House Jubilee Road Middleton Manchester M24 2LX
Charity Trustees during the year:	H Gordon G Harris
Agents and advisers: Independent examiners	G A Harris & Co Ltd Stacey Whiting FCCA 62 Hilltop Drive Haslingden Rossendale BB4 6NB
Bankers	Lloyds TSB Bank plc King Street Manchester M24LQ
Structure, governance and management	The Charity is an unincorporated charity, constituted under a trust deed dated 20 February 2003. Appointment of other trustees is at the discretion of the serving trustee. All decisions made on behalf of the charity are made by the trustee.
Governing Document:	The Charity's governing document is a Trust Deed dated 20 February 2003.
Risk Management:	The trustee has conducted his own review of the major risks to which the charity is exposed and systems have been established to mitigate these risks. These procedures are periodically reviewed to ensure that they still meet the needs of the charity.

UK FRIENDS OF NAHAR DEIAH

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 28 FEBRUARY 2023

Objectives and activities:	The objective of the charity is to advance religious education in accordance with the doctrines and principles of the Jewish faith in particular by the support and finance of the institute of higher Jewish learning and education known as Yeshivat Hesdar Nahar Deiah situated in Nahariya Israel and throughout the world.
Achievements and performance	<p>During the year the trust continued to distribute the majority of donations it received to the above.</p> <p>At the year end the trust's unrestricted reserves were £71,142 (2022 £66,547).</p>
Financial review	During the year the charity received donations of £26,310.
Reserves policy	<p>There is no formal policy to maintain a set level of reserves as the Charity's main aim is to distribute all available income to the Yeshivat Hesdar Nahar Deiah. Therefore, the Trustees believe that no special reserves need to be held.</p> <p>At the balance sheet date the Charity had reserves available to it of £71,142.</p>
Future plans	The trustees plan to continue to seek donations which they aim to then distribute to the Yeshivat Hesdar Nahar Deiah.

This report was approved by the Trustees on 25/01/2024

Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
UK FRIENDS OF NAHAR DEIAH**

We report on the accounts of the Trust for the year ended 28 February 2023 which are set out on pages 4 to 8.

Respective Responsibilities of Trustees and the Examiner

As the Charity's Trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of Section 43(2) of the Charities Act 2011 (the Act) does not apply. It is our responsibility to state on the basis of procedures specified in the General Directions given by the Charity Commissioners under Section 43(7)(b) of the Act, whether particular matters have come to our attention.

Basis of Independent Examiner's Report

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently we do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement

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

a Which gives us reasonable cause to believe that in any material respect the requirements.

To keep accounting records in accordance with Section 41 of the Act

ii To prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act.

Have not been met; or

b To which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: 

Date: 25/1/24

Name:

Stacey Whiting FCCA

Address:

62 Hilltop Drive
Haslingden
Rossendale
BB4 6NB

**UK FRIENDS
OF NAHAR DEIAH**

**Statement Of Financial Activities
For the year ended 28th February 2023**

	<i>Notes</i>	2023 Unrestricted Funds £	2022 Unrestricted Funds £
INCOMING RESOURCES			
Incoming resources from generated funds			
Income	2	26,310	29,500
Total incoming resources		26,310	29,500
RESOURCES EXPENDED			
Charitable activities			
Resources expended on charitable activities	3	21,700	18,000
Governance costs	4	15	30
Total resources expended		21,715	18,030
Surplus/ (deficit) for the year		4,595	11,470

The notes form part of these financial statements

**UK FRIENDS
OF NAHAR DEIAH**

**Balance sheet
For the year ended 28th February 2023**

<i>Notes</i>	2023 Unrestricted Funds £	2022 Unrestricted Funds £
FIXED ASSETS		
Tangible assets	-	-
CURRENT ASSETS		
Cash at bank	71,142	66,547
CREDITORS		
Amounts falling due within one year	-	-
NET CURRENT ASSETS	<u>71,142</u>	<u>66,547</u>
TOTAL ASSETS LESS CURRENT LIABILITIES	<u>71,142</u>	<u>66,547</u>
NET ASSETS	<u>71,142</u>	<u>66,547</u>
FUNDS		
Unrestricted funds:		
General fund	71,142	66,547
TOTAL FUNDS	<u>71,142</u>	<u>66,547</u>

The financial statements were approved by the Board of Trustees on 25/01/2024 and were signed on its behalf by:

ON BEHALF OF THE BOARD:

.....
Mr G Harris

Chairman

The notes form part of these financial statements

**UK FRIENDS
OF NAHAR DEIAH**

**Notes to the Financial Statements
For the year ended 28th February 2023**

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the statement of recommended practice: Accounting and Reporting by charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Charities Act 2011

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under the headings that aggregate all costs 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.

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.

Restriction arises when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. VOLUNTARY INCOME

	2023 £
Donations received	26,310
	<u>26,310</u>

**UK FRIENDS
OF NAHAR DEIAH**

**Notes to the Financial Statements - continued
For the year ended 28th February 2023**

3. CHARITABLE ACTIVITIES COSTS

	Direct costs	Direct costs
	2023 £	2022 £
Donations Activities for generating funds	21,700	18,000
Resources expended on charitable activities	<u>21,700</u>	<u>18,000</u>

4. GOVERNANCE COSTS

	2023 £	2022 £
Bank Charges	15	30
	<u>15</u>	<u>30</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 28th February 2023.

Trustees' expenses

There were no trustees expenses paid in the year ended 28th February 2023.

**UK FRIENDS
OF NAHAR DEIAH**

**Notes to the Financial Statements - continued
For the year ended 28th February 2023**

6. MOVEMENT IN FUNDS

	As at 28.02.22	Surplus/ (deficit) in year	As at 28.02.23
Unrestricted funds			
General fund	66,547	4,595	71,142

UK FRIENDS OF NAHAR DEIAH

England & Wales - Charity number 1096177

Accounts

Registered Charity No 1096177

UK FRIENDS OF NAHAR DEIAH
TRUSTEES REPORT AND ACCOUNTS
YEAR ENDED 28 FEBRUARY 2022

UK FRIENDS OF NAHAR DEIAH
Registered Charity No 1096177

YEAR ENDED 28 FEBRUARY 2022

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TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 28 FEBRUARY 2022

UK FRIENDS OF NAHAR DEIAH

The trustees present their report along with the financial statements of the charity for the year ended 28 February 2022. The Trustees confirm that the annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued 16 July 2014.

Constitution	The charity's governing document is a trust deed dated 20 February 2003.
Charity Registration Number:	1096177
Principal Address of Charity:	Brulimar House Jubilee Road Middleton Manchester M24 2LX
Charity Trustees during the year:	H Gordon G Harris
Agents and advisers: Independent examiners	G A Harris & Co Ltd Stacey Whiting FCCA 62 Hilltop Drive Haslingden Rossendale BB4 6NB
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Governing Document:	The Charity's governing document is a Trust Deed dated 20 February 2003.
Risk Management:	The trustee has conducted his own review of the major risks to which the charity is exposed and systems have been established to mitigate these risks. These procedures are periodically reviewed to ensure that they still meet the needs of the charity.

UK FRIENDS OF NAHAR DEIAH

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 28 FEBRUARY 2022

Objectives and activities:	The objective of the charity is to advance religious education in accordance with the doctrines and principles of the Jewish faith in particular by the support and finance of the institute of higher Jewish learning and education known as Yeshivat Hesdar Nahar Deiah situated in Nahariya Israel and throughout the world.
Achievements and performance	<p>During the year the trust continued to distribute the majority of donations it received to the above.</p> <p>At the year end the trust's unrestricted reserves were £66,547 (2021: £55,077).</p>
Financial review	During the year the charity received donations of £29,500..
Reserves policy	<p>There is no formal policy to maintain a set level of reserves as the Charity's main aim is to distribute all available income to the Yeshivat Hesdar Nahar Deiah. Therefore, the Trustees believe that no special reserves need to be held.</p> <p>At the balance sheet date the Charity had reserves available to it of £66,547.</p>
Future plans	The trustees plan to continue to seek donations which they aim to then distribute to the Yeshivat Hesdar Nahar Deiah.

This report was approved by the Trustees on 19/12/2022



Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
UK FRIENDS OF NAHAR DEIAH**

We report on the accounts of the Trust for the year ended 28 February 2022 which are set out on pages 4 to 8.

Respective Responsibilities of Trustees and the Examiner

As the Charity's Trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of Section 43(2) of the Charities Act 2011 (the Act) does not apply. It is our responsibility to state on the basis of procedures specified in the General Directions given by the Charity Commissioners under Section 43(7)(b) of the Act, whether particular matters have come to our attention.

Basis of Independent Examiner's Report

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently we do not express an audit opinion on the view given by the accounts.

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

a Which gives us reasonable cause to believe that in any material respect the requirements.

To keep accounting records in accordance with Section 41 of the Act

ii To prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act.

Have not been met; or

b To which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: _____



Date: _____

19/12/22

Name:

Stacey Whiting FCCA

Address:

62 Hilltop Drive
Haslingden
Rossendale
BB4 6NB

**UK FRIENDS
OF NAHAR DEIAH**

**Statement Of Financial Activities
For the year ended 28th February 2022**

	<i>Notes</i>	2022 Unrestricted Funds £	2021 Unrestricted Funds £
INCOMING RESOURCES			
Incoming resources from generated funds			
Income	2	29,500	30,320
Total incoming resources		<u>29,500</u>	<u>30,320</u>
RESOURCES EXPENDED			
Charitable activities			
Resources expended on charitable activities	3	18,000	30,000
Governance costs	4	30	30
Total resources expended		<u>18,030</u>	<u>30,030</u>
Surplus/ (deficit) for the year		<u>11,470</u>	<u>290</u>

The notes form part of these financial statements

**UK FRIENDS
OF NAHAR DEIAH**

**Balance sheet
For the year ended 28th February 2022**

<i>Notes</i>	2022 Unrestricted Funds £	2021 Unrestricted Funds £
FIXED ASSETS		
Tangible assets	-	-
CURRENT ASSETS		
Cash at bank	66,547	55,077
CREDITORS		
Amounts falling due within one year	-	-
NET CURRENT ASSETS	<u>66,547</u>	<u>55,077</u>
TOTAL ASSETS LESS CURRENT LIABILITIES	<u>66,547</u>	<u>55,077</u>
NET ASSETS	<u><u>66,547</u></u>	<u><u>55,077</u></u>
FUNDS		
Unrestricted funds:		
General fund 6	66,547	55,077
TOTAL FUNDS	<u><u>66,547</u></u>	<u><u>55,077</u></u>

The financial statements were approved by the Board of Trustees on 19/12/2022 and were signed on its behalf by:

ON BEHALF OF THE BOARD:



Mr G Harris

Chairman

**UK FRIENDS
OF NAHAR DEIAH**

**Notes to the Financial Statements
For the year ended 28th February 2022**

1. ACCOUNTING POLICIES

Accounting convention

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Incoming resources

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Resources expended

Expenditure is accounted for on an accruals basis and has been classified under the headings that aggregate all costs 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.

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. Restriction arises when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each each fund is included in the notes to the financial statements.

2. VOLUNTARY INCOME

	2022 £
Donations received	29,500
	<u>29,500</u>

**UK FRIENDS
OF NAHAR DEIAH**

**Notes to the Financial Statements - continued
For the year ended 28th February 2022**

3. CHARITABLE ACTIVITIES COSTS	Direct costs	Direct costs
	2022	2021
	£	£
Donations Activities for generating funds	18,000	30,000
Resources expended on charitable activities	<u><u>18,000</u></u>	<u><u>30,000</u></u>
4. GOVERNANCE COSTS	2022	2021
	£	£
Bank Charges	30	30
	<u><u>30</u></u>	<u><u>30</u></u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 28th February 2022.

Trustees' expenses

There were no trustees expenses paid in the year ended 28th February 2022.

**UK FRIENDS
OF NAHAR DEIAH**

**Notes to the Financial Statements - continued
For the year ended 28th February 2022**

6. MOVEMENT IN FUNDS

	As at 28.02.21	Surplus/ (deficit) in year	As at 28.02.22
Unrestricted funds			
General fund	55,077	11,470	66,547

UK FRIENDS OF NAHAR DEIAH

England & Wales - Charity number 1096177

Accounts

Registered Charity No 1096177

UK FRIENDS OF NAHAR DEIAH
TRUSTEES REPORT AND ACCOUNTS
YEAR ENDED 28 FEBRUARY 2021

UK FRIENDS OF NAHAR DEIAH
Registered Charity No 1096177

YEAR ENDED 28 FEBRUARY 2021

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TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 28 FEBRUARY 2021

UK FRIENDS OF NAHAR DEIAH

The trustees present their report along with the financial statements of the charity for the year ended 28 February 2021. The Trustees confirm that the annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued 16 July 2014.

Constitution	The charity's governing document is a trust deed dated 20 February 2003.
Charity Registration Number:	1096177
Principal Address of Charity:	Brulimar House Jubilee Road Middleton Manchester M24 2LX
Charity Trustees during the year:	H Gordon G Harris
Agents and advisers: Independent examiners	G A Harris & Co Ltd John Higginbottom FCCA BA (Hons) 226 Sandy Lane Droylsden Manchester M43 7JX
Bankers	Lloyds TSB Bank plc King Street Manchester M24LQ
Structure, governance and management	The Charity is an unincorporated charity, constituted under a trust deed dated 20 February 2003. Appointment of other trustees is at the discretion of the serving trustee. All decisions made on behalf of the charity are made by the trustee.
Governing Document:	The Charity's governing document is a Trust Deed dated 20 February 2003.
Risk Management:	The trustee has conducted his own review of the major risks to which the charity is exposed and systems have been established to mitigate these risks. These procedures are periodically reviewed to ensure that they still meet the needs of the charity.

UK FRIENDS OF NAHAR DEIAH

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 28 FEBRUARY 2021

Objectives and activities:	The objective of the charity is to advance religious education in accordance with the doctrines and principles of the Jewish faith in particular by the support and finance of the institute of higher Jewish learning and education known as Yeshivat Hesdar Nahar Deiah situated in Nahariya Israel and throughout the world.
Achievements and performance	During the year the trust continued to distribute the majority of donations it received to the above. At the year end the trust's unrestricted reserves were £55,077 (2020: £54,787).
Financial review	During the year the charity received donations of £30,320.
Reserves policy	There is no formal policy to maintain a set level of reserves as the Charity's main aim is to distribute all available income to the Yeshivat Hesdar Nahar Deiah. Therefore, the Trustees believe that no special reserves need to be held. At the balance sheet date the Charity had reserves available to it of £55,077.
Future plans	The trustees plan to continue to seek donations which they aim to then distribute to the Yeshivat Hesdar Nahar Deiah.

This report was approved by the Trustees on 26/10/2021


Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
UK FRIENDS OF NAHAR DEIAH**

We report on the accounts of the Trust for the year ended 28 February 2021 which are set out on pages 4 to 8.

Respective Responsibilities of Trustees and the Examiner

As the Charity's Trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of Section 43(2) of the Charities Act 2011 (the Act) does not apply. It is our responsibility to state on the basis of procedures specified in the General Directions given by the Charity Commissioners under Section 43(7)(b) of the Act, whether particular matters have come to our attention.

Basis of Independent Examiner's Report

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently we do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement

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

a Which gives us reasonable cause to believe that in any material respect the requirements.

To keep accounting records in accordance with Section 41 of the Act

ii To prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act.

Have not been met; or

b To which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:



Date: 26.10.2021

Name:

John Higginbottom FCCA

Address:

226 Sandy Lane
Droylsden
Manchester
M43 7JX

**UK FRIENDS
OF NAHAR DEIAH**

**Statement Of Financial Activities
For the year ended 28th February 2021**

	<i>Notes</i>	2021 Unrestricted Funds £	2020 Unrestricted Funds £
INCOMING RESOURCES			
Incoming resources from generated funds			
Income come	2	30,320	31,350
Total incoming resources		<u>30,320</u>	<u>31,350</u>
RESOURCES EXPENDED			
Charitable activities			
Resources expended on charitable activities	3	30,000	4,500
Governance costs	4	30	-
Total resources expended		<u>30,030</u>	<u>4,500</u>
Surplus/ (deficit) for the year		<u>290</u>	<u>26,850</u>

The notes form part of these financial statements

**UK FRIENDS
OF NAHAR DEIAH**

**Balance sheet
For the year ended 28th February 2021**

<i>Notes</i>	2021 Unrestricted Funds £	2020 Unrestricted Funds £
FIXED ASSETS		
Tangible assets	-	-
CURRENT ASSETS		
Cash at bank	55,077	54,787
CREDITORS		
Amounts falling due within one year	-	-
NET CURRENT ASSETS	<u>55,077</u>	<u>54,787</u>
TOTAL ASSETS LESS CURRENT LIABILITIES	<u>55,077</u>	<u>54,787</u>
NET ASSETS	<u>55,077</u>	<u>54,787</u>
FUNDS		
Unrestricted funds:		
General fund	6 55,077	54,787
TOTAL FUNDS	<u>55,077</u>	<u>54,787</u>

The financial statements were approved by the Board of Trustees on 26/10/2021 and were signed on its behalf by:

ON BEHALF OF THE BOARD:



Mr G Harris

Chairman

**UK FRIENDS
OF NAHAR DEIAH**

**Notes to the Financial Statements
For the year ended 28th February 2021**

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the statement of recommended practice: Accounting and Reporting by charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Charities Act 2011

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under the headings that aggregate all costs 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.

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.

Restriction arises when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each each fund is included in the notes to the financial statements.

2. VOLUNTARY INCOME

	2021 £
Donations received	30,320
	<u>30,320</u>

**UK FRIENDS
OF NAHAR DEIAH**

**Notes to the Financial Statements - continued
For the year ended 28th February 2021**

3. CHARITABLE ACTIVITIES COSTS	Direct costs	Direct costs
	2021 £	2020 £
Donations	30,000	-
Activities for generating funds		4,500
Resources expended on charitable activities	<u>30,000</u>	<u>4,500</u>
4. GOVERNANCE COSTS	2021 £	2020 £
Bank Charges	30	-
	<u>30</u>	<u>-</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 28th February 2021.

Trustees' expenses

There were no trustees expenses paid in the year ended 28th February 2021.

**UK FRIENDS
OF NAHAR DEIAH**

**Notes to the Financial Statements - continued
For the year ended 28th February 2021**

6. MOVEMENT IN FUNDS

	As at 29.02.20	Surplus/ (deficit) in year	As at 28.02.21
Unrestricted funds			
General fund	54,787	290	55,077