

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	<p>The Charity is an unincorporated charity, constituted under a trust deed dated 20 February 2003.</p> <p>Appointment of other trustees is at the discretion of the serving trustee.</p> <p>All decisions made on behalf of the charity are made by the trustee.</p>
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.

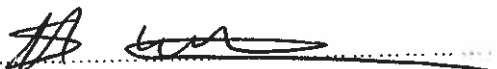
To keep accounting records in accordance with Section 41 of the Act

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

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

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	21,700	18,000
Activities for generating funds		
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
<b>Unrestricted funds</b>			
General fund	66,547	4,595	71,142