

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: Brulmar 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 expended		<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		92,072	71,142
TOTAL ASSETS LESS CURRENT LIABILITIES		92,072	71,142
NET ASSETS		92,072	71,142
FUNDS			
Unrestricted funds:			
General fund	6	92,072	71,142
TOTAL FUNDS		92,072	71,142

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