

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
30 SEPTEMBER 2022  
  
FOR  
  
BRITISH FRIENDS OF ZAKA**

Melinek Fine LLP  
Chartered Accountants  
First Floor, Winston House  
349 Regents Park Road  
London  
N3 1DH

**BRITISH FRIENDS OF ZAKA**  
**CONTENTS OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2022**

---

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 3
<b>Independent Examiner's Report</b>	4
<b>Statement of Financial Activities</b>	5
<b>Balance Sheet</b>	6
<b>Notes to the Financial Statements</b>	7 to 8

**BRITISH FRIENDS OF ZAKA**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2022**

---

The trustees present their report with the financial statements of the charity for the year ended 30 September 2022. 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).

British Friends of Zaka is a UK registered charity that raises donations in the UK to support the charitable work of Zaka in Israel.

Founded in 1995, ZAKA is Israel's dominant non-governmental rescue and recovery organization, with over 3,000 volunteers deployed around the country, on call 24/7 to respond to any terror attack, disaster or accident immediately, professionally and with the necessary equipment. ZAKA, a civilian volunteer organization with sole responsibility in Israel for dealing with incidents of unnatural death, works in close cooperation with all the emergency services and security forces.

Honoring the dead is considered an act of Chesed Shel Emes (true virtue). In Judaism, this is considered the greatest mitzva (good deed) that can be performed, because the recipient has no way of repaying the kindness.

ZAKA (the Hebrew acronym for Disaster Victim Identification) became an official volunteer organization in 1995 and has grown organically over the last two decades, finding the best solutions to the operational needs as the scope of the volunteering work increases.

ZAKA offers professional and highly-skilled volunteer services in the areas of emergency response, search and rescue, accident prevention and assistance in international disasters.

Specialist search and rescue units have been established over the years including, among others, a Motorcycle unit, K9 unit, Jeep unit, ATV unit, Jet-ski unit and Divers unit. In all cases, these units consist of highly trained volunteers, each a specialist in their own field, bringing their skills and dedication to the organization and ensuring the fastest and most professional response to the situation.

In Israel, ZAKA has become part of the consensus, regularly ranked the most esteemed and respected organization after the IDF. ZAKA offers a framework for thousands of ultra-Orthodox (haredi) volunteers, who do not typically serve in the military, to contribute to society in a meaningful way, providing an essential service within the most professional and disciplined framework.

ZAKA has also created a bridge between the various sectors in Israeli society, with the values of volunteerism and dedication as the connecting forces. ZAKA volunteers include among their ranks Jews, Christians, Druze, Bedouin and Moslem; young and old; men and women; religious and secular. ZAKA provides assistance to all, regardless of religion, race or creed because man is made in the divine image.

In addition to these units, ZAKA has established the ZAKA International Rescue Unit, with hundreds of volunteers in Israel and around the world, who are ready, equipped and able to respond in the fastest time to a mass casualty incident or terror attack, wherever it occurs. In 2005, ZAKA received United Nations recognition as an international humanitarian volunteer organization. ZAKA has since become a model for emergency services around the world, sharing best practices and serving as a light unto the nations in the darkest of times.

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

The charity was set up for the benefit of the public for the provision of support, financial and otherwise, and equipment, to the emergency service known in Israel as Zaka. Zaka's purpose is to provide relief for victims, survivors and their families of natural and unnatural disasters by the provision of emergency first aid care, training, and support for sick and injured families, counselling and, where required, recovery of such victims.

### **Public benefit**

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities and setting the grantmaking policy.

### **Volunteers**

There were no volunteers during the year.

**BRITISH FRIENDS OF ZAKA**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2022**

---

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

In furtherance of the objects as stated above, the trustees have accepted donations and grants as shown in the attached statement of financial activities.

**Internal and external factors**

There are no specific factors to report.

**FINANCIAL REVIEW**

**Principal funding sources**

The principal funding sources are donations from individuals.

**Investment policy and objectives**

In accordance with the Trust Document, the charity is able to make investments which the trustees see fit subject to any condition imposed or required by law.

Grants including grants for purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.

**Reserves policy**

Total grants to Zaka Israel were £38,630 (2021 - £53,036). The net surplus for the year was £19,172 (2021 - £19,698 surplus).

The trustees do not maintain a reserve policy as resources are used as available.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity was incorporated by Trust Deed dated 5 March 2002 as amended by the supplemental deed dated 31 August 2003, and registered with the Charity Commissioners having a charity number 1099639.

The trustees continued to meet at several times during the year, to consider various ways of advancing the principal activities of the trust.

The statutory power of appointing new trustees is vested in the continuing trustees.

It is intended that new trustees, when appointed, will be given the appropriate training to enable them to fulfil their duty properly. If necessary guidance will be sought from the Charity Commissioners.

**Risk management**

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to major risks.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1099639

**Principal address**

233A Golders Green Road  
London  
NW11 9ES

**Trustees**

Mrs F Frank  
Mr C Raphael

**BRITISH FRIENDS OF ZAKA**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2022**

---

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

Mr Daniel Fine, FCA  
Melinek Fine LLP  
Chartered Accountants  
First Floor, Winston House  
349 Regents Park Road  
London  
N3 1DH

Approved by order of the board of trustees on 25th July 2023 and signed on its behalf by:

C Raphael  
Mr C Raphael - Trustee

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

---

**Independent examiner's report to the trustees of British Friends of Zaka**

I report to the charity trustees on my examination of the accounts of British Friends of Zaka (the Trust) for the year ended 30 September 2022.

**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.



Mr Daniel Fine, FCA

Melinek Fine LLP  
Chartered Accountants  
First Floor, Winston House  
349 Regents Park Road  
London  
N3 1DH

Date: ..... 26/7/2023 .....

**BRITISH FRIENDS OF ZAKA**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

		<b>2022 Unrestricted fund £</b>	<b>2021 Total funds £</b>
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies		<u><b>97,405</b></u>	<u><b>135,925</b></u>
 <b>EXPENDITURE ON</b>			
Raising funds		<b>20,863</b>	34,912
<b>Charitable activities</b>			
Charitable activities		<b>18,740</b>	28,009
Support to Zaka, Israel		<u><b>38,630</b></u>	<u><b>53,036</b></u>
<b>Total</b>		<u><b>78,233</b></u>	<u><b>115,957</b></u>
 <b>NET INCOME</b>		<b>19,172</b>	19,968
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		<u><b>28,403</b></u>	<u><b>8,435</b></u>
 <b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u><b>47,575</b></u></u>	<u><u><b>28,403</b></u></u>

The notes form part of these financial statements


**BRITISH FRIENDS OF ZAKA**

**BALANCE SHEET  
30 SEPTEMBER 2022**

		<b>2022 Unrestricted fund £</b>	<b>2021 Total funds £</b>
<b>FIXED ASSETS</b>	Notes		
Tangible assets	3	<b>219</b>	292
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		<b>51,856</b>	37,111
<b>CREDITORS</b>			
Amounts falling due within one year	4	<b>(4,500)</b>	(9,000)
<b>NET CURRENT ASSETS</b>		<u><b>47,356</b></u>	<u>28,111</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u><b>47,575</b></u>	<u>28,403</u>
<b>NET ASSETS</b>		<u><b>47,575</b></u>	<u>28,403</u>
<b>FUNDS</b>			
Unrestricted funds		<u><b>47,575</b></u>	<u>28,403</u>
<b>TOTAL FUNDS</b>		<u><b>47,575</b></u>	<u>28,403</u>

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

  
.....  
Mrs F Frank - Trustee

  
.....  
Mr C Raphael - Trustee

The notes form part of these financial statements



NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2022

---

**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.

**Financial reporting standard 102 - reduced disclosure exemptions**

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

**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.

**Tangible fixed assets**

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

Plant and machinery                      -    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.

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

**BRITISH FRIENDS OF ZAKA**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

**2. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 September 2022 nor for the year ended 30 September 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 30 September 2022 nor for the year ended 30 September 2021.

**3. TANGIBLE FIXED ASSETS**

	Plant and machinery £	Computer equipment £	Totals £
<b>COST</b>			
At 1 October 2021 and 30 September 2022	<u>2,587</u>	<u>2,647</u>	<u>5,234</u>
<b>DEPRECIATION</b>			
At 1 October 2021	2,560	2,382	4,942
Charge for year	<u>7</u>	<u>66</u>	<u>73</u>
At 30 September 2022	<u>2,567</u>	<u>2,448</u>	<u>5,015</u>
<b>NET BOOK VALUE</b>			
At 30 September 2022	<u>20</u>	<u>199</u>	<u>219</u>
At 30 September 2021	<u>27</u>	<u>265</u>	<u>292</u>

**4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2022</b> £	2021 £
Trade creditors	-	4,500
Other creditors	<u>4,500</u>	<u>4,500</u>
	<u>4,500</u>	<u>9,000</u>

**5. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30 September 2022.