

**Report of the Trustees and
Unaudited Financial Statements
FOR THE YEAR ENDED
30 September 2023
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
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FOR THE YEAR ENDED 30 SEPTEMBER 2023

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BRITISH FRIENDS OF ZAKA
Report of the Trustees
FOR THE YEAR ENDED 30 SEPTEMBER 2023

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

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 2023

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 £45,000 (2022: £38,630). The net deficit for the year was £26,277 (2022: £19,172 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 2023

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 26th July 2024 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 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.



Mr Daniel Fine, FCA

Melinek Fine LLP
Chartered Accountants
First Floor, Winston House
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Date:28/7/2024.....

BRITISH FRIENDS OF ZAKA
Statement of Financial Activities
FOR THE YEAR ENDED 30 SEPTEMBER 2023

		2023 Unrestricted fund £	2022 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		<u>67,117</u>	<u>97,405</u>
EXPENDITURE ON			
Raising funds		24,000	20,863
Charitable activities			
Charitable activities		24,394	18,740
Support to Zaka, Israel		<u>45,000</u>	<u>38,630</u>
Total		<u>93,394</u>	<u>78,233</u>
NET INCOME/(EXPENDITURE)		(26,277)	19,172
RECONCILIATION OF FUNDS			
Total funds brought forward		47,575	28,403
TOTAL FUNDS CARRIED FORWARD		<u>21,298</u>	<u>47,575</u>

The notes form part of these financial statements

BRITISH FRIENDS OF ZAKA

**Balance Sheet
30 SEPTEMBER 2023**

	Notes	2023 Unrestricted fund £	2022 Total funds £
FIXED ASSETS			
Tangible assets	3	164	219
CURRENT ASSETS			
Cash at bank and in hand		25,634	51,856
CREDITORS			
Amounts falling due within one year	4	(4,500)	(4,500)
NET CURRENT ASSETS		<u>21,134</u>	<u>47,356</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>21,298</u>	<u>47,575</u>
NET ASSETS		<u>21,298</u>	<u>47,575</u>
FUNDS			
Unrestricted funds		<u>21,298</u>	<u>47,575</u>
TOTAL FUNDS		<u>21,298</u>	<u>47,575</u>

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

26th July 2024

F Frank
.....
Mrs F Frank - Trustee

C Raphael
.....
Mr C Raphael - Trustee

BRITISH FRIENDS OF ZAKA
Notes to the Financial Statements
FOR THE YEAR ENDED 30 SEPTEMBER 2023

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 exemption 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 2023**

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2023 nor for the year ended 30 September 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2023 nor for the year ended 30 September 2022.

3. TANGIBLE FIXED ASSETS

	Plant and machinery £	Computer equipment £	Totals £
COST			
At 1 October 2022 and 30 September 2023	<u>2,587</u>	<u>2,647</u>	<u>5,234</u>
DEPRECIATION			
At 1 October 2022	2,567	2,448	5,015
Charge for year	<u>5</u>	<u>50</u>	<u>55</u>
At 30 September 2023	<u>2,572</u>	<u>2,498</u>	<u>5,070</u>
NET BOOK VALUE			
At 30 September 2023	<u>15</u>	<u>149</u>	<u>164</u>
At 30 September 2022	<u>20</u>	<u>199</u>	<u>219</u>

4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Other creditors	<u>4,500</u>	<u>4,500</u>

5. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2023.