

BRITISH FRIENDS OF BOYS TOWN JERUSALEM

England & Wales · Charity number 1100332

Details

Status Registered

Legal form Charitable company

Company number [04877476](#)

Registered 2003-10-27

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

Contact

Address Schaller House
44A Albert Road
London
NW4 2SJ

Phone 02080908421

Email office@btj.org.uk

Website www.btj.org.uk

Activities

Objects: TO SUPPORT THE INSTITUTION IN ISRAEL KNOWN AS "BOYS TOWN JERUSALEM" IN PROVIDING CARE, EDUCATION, VOCATIONAL AND OTHER TRAINING AND FACILITIES FOR ITS PUPILS.

Activities: We raise funds through events, appeals and legacies to send to Boys Town Jerusalem in Israel, a school for Jewish boys who mainly come from disadvantaged backgrounds.

Classification

- **How:** Makes Grants To Organisations
- **What:** Education/training, Religious Activities
- **Who:** Children/young People, Other Charities Or Voluntary Bodies

Geography

- **Area of benefit:** ISRAEL
- Israel

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£703,425	£711,577	£15,382	0
2024-08-31	£387,062	£385,601	-	-
2023-08-31	£160,306	£252,183	-	-
2022-08-31	£254,111	£266,462	-	-
2021-08-31	£226,815	£196,950	-	-
2020-08-31	£256,911	£366,876	-	-

Trustees

Name	Role	Appointed
David Garbacz	Chair	2019-05-06
DANIEL IAN BAUM		2022-04-05
His Honour Nigel Lloyd Lithman QC		2022-07-11
Robert Joseph Lazarus		2022-08-02

Accounts

REGISTERED COMPANY NUMBER: 04877476 (England and Wales)
REGISTERED CHARITY NUMBER: 1100332

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 AUGUST 2025
FOR
BRITISH FRIENDS OF BOYS TOWN JERUSALEM**

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

BRITISH FRIENDS OF BOYS TOWN JERUSALEM

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FOR THE YEAR ENDED 31 AUGUST 2025**

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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2025**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2025. 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The main objectives of the Charity are as follows:

- To assist at all times the institution in Israel, known internationally as Boys Town Jerusalem or locally as Kiryat Noar, located in Bayit Vegan, Jerusalem, which is under the governance of Dean Rabbi Moshe Linchner.
- To appeal for, solicit, and accept donations for the purpose of the charity.
- To raise awareness of the work and needs of Boys Town Jerusalem across the UK Jewish community.

The School

Boys Town Jerusalem ("the School") is a residential school encompassing grades 7-12 and a two-year College of Applied Engineering. The curriculum, certified by Israel's Ministry of Education, combines the timeless values of Jewish heritage, secular education and applied technology relevant for contemporary society.

British Friends of Boys Town Jerusalem helps support all who share its vision of turning otherwise disadvantaged Israeli youth into productive citizens of tomorrow.

The pupils come from disadvantaged backgrounds and the vast majority require financial assistance in order to receive a first-class secular education, a broad Jewish curriculum, residential boarding facilities, three freshly-prepared meals each day, dedicated counselling and special needs services, one-to-one tutoring support, and an extra-curricular programme spanning educational, sporting, volunteering, social and communal activities.

Public benefit

British Friends of Boys Town Jerusalem exists to benefit economically deprived youth in Israel, giving them practical support, educational opportunity, and hope for the future through donations made by individuals and organisations.

The trustees have considered the objectives and activities and concluded:

- That the aims of the organisation continue to be charitable.
- That the aims and the work done give identifiable benefits to the charitable sector and both indirectly and directly to individuals in need.
- That the benefits are for the public, are not unreasonably restricted in any way and certainly not by ability to pay.
- That there is no detriment or harm arising from the aims or activities.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2025**

ACHIEVEMENTS AND PERFORMANCE

Fundraising activities

During the year, British Friends of Boys Town Jerusalem continued to strengthen its fundraising, donor engagement and communal profile in the United Kingdom, while supporting the vital work of Boys Town Jerusalem during another exceptionally challenging period for Israel.

In November 2024, the Charity held a highly successful Sports Quiz, generously supported by Rachel Riley, who contributed her considerable talent, time and professionalism pro bono. The event raised more than £40,000 and brought together supporters for an evening that significantly increased both income and awareness.

In January 2025, the Charity held its 18th annual Choral Festival, continuing one of British Friends' most established and well-loved communal fundraising events. The Festival once again brought together schools, families, volunteers and supporters in support of the boys of Boys Town Jerusalem, and helped maintain the Charity's profile within the wider UK Jewish community.

The Charity also hosted Angie and Tony Jacobs, volunteers from an overseas volunteer programme, at Boys Town Jerusalem in April 2025. Their visit was subsequently covered in the UK Jewish News, helping to raise awareness of the School's work and contributing to further volunteer engagement, including a larger volunteer visit in early 2026.

Throughout the year, Boys Town Jerusalem welcomed numerous visitors and donor tours to the campus. These visits helped deepen understanding of the School's educational, welfare and pastoral work, and resulted in new gifts, including donations in the thousands of pounds.

The Charity had planned to participate again in the Maccabi GB Community Fun Run in June 2025. However, the outbreak of regional war prevented participation. The trustees nevertheless remain committed to using communal events as an effective way to raise awareness and strengthen engagement with supporters across the UK.

A particularly significant development during the year was the receipt of a £300,000 legacy from the late Richard Cohen, also known as Richard Yaqoob, given through his sister Lily Amior. In recognition of this generous gift and the family's connection to the School, the Cisco Centre at Boys Town Jerusalem was dedicated in memory of their parents.

In March 2025, Shoshana Balaban joined the Charity's UK development team, strengthening the Charity's day-to-day UK donor communications, fundraising administration, supporter engagement, events and visits. Following Joshua Churney's departure in July 2025, she took primary responsibility for the day-to-day UK development and administrative work, helping to ensure continuity of UK fundraising and supporter engagement during a period of transition.

The Charity continued to maintain regular donor communications, appeals and stewardship activity, while deepening relationships with individual supporters, families, trusts and foundations. The trustees remain grateful to all donors, volunteers and friends whose generosity enabled British Friends to continue supporting Boys Town Jerusalem and its pupils during the year.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2025**

ACHIEVEMENTS AND PERFORMANCE

Financial performance

Over 7,500 boys have graduated from Boys Town Jerusalem since it opened in 1949. Despite their disadvantaged backgrounds, these young men have gone on to make major contributions to their communities and the State of Israel.

Boys Town Jerusalem continues to provide disadvantaged young Israelis with the self-belief, education, values and practical skills they need to build a constructive future. Today, approximately 900 boys attend the School.

The notable milestones achieved during this financial year were:

- Raising a total of £703,425 (2024: £387,062).
- Remitting £660,100 (2024: £350,200) of cash to Boys Town Jerusalem during the financial year.
- Holding a successful Sports Quiz in November 2024, raising more than £40,000.
- Delivering the 18th annual Choral Festival in January 2025.
- Receiving a significant legacy of £300,000 from the late Richard Cohen, also known as Richard Yaqoob.
- Hosting visitors and donor tours at Boys Town Jerusalem, resulting in new gifts and deeper supporter engagement.
- Appointing Shoshana Balaban to the UK development team in March 2025, strengthening UK donor communications, events, visits, fundraising administration and supporter engagement.
- Continuing to operate efficiently, using the support provided at the School and maintaining a centralised model for fundraising, communications and administration.
- Continuing to raise awareness of Boys Town Jerusalem's work across the UK Jewish community.

The trustees are satisfied that the Charity continued to respond flexibly and effectively to the challenges of the year. They remain committed to growing both income and awareness, while ensuring that funds raised are used to further the charitable objectives of British Friends of Boys Town Jerusalem.

FINANCIAL REVIEW

Reserves policy

The policy is to maintain the equivalent of at least one quarter of budgeted operating expenditure as unrestricted reserves in order to cover cash outflows. Without monthly UK office overheads, the planning horizon is largely focused on the scale and timing of income and expenditure from upcoming campaigns.

At the year end, the charity held unrestricted reserves of £15,382. The trustees consider this level of reserves to be appropriate in light of the charity's current operating model, anticipated fundraising activity and planned remittances to Boys Town Jerusalem.

The trustees will continue to review the reserves policy annually.

Going concern

The trustees have assessed the charity's financial position and are satisfied that it has adequate resources to continue in operational existence for the foreseeable future. Accordingly, the financial statements have been prepared on a going concern basis.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2025**

FUTURE PLANS

The trustees remain committed to raising the charity's profile in the UK, increasing awareness of the mission of Boys Town Jerusalem, and strengthening the charity's fundraising base.

In the year ahead, the charity intends to continue developing its programme of donor engagement, school and community events, campus visits, mailings, digital communications, and personal stewardship. The trustees also intend to continue strengthening relationships with individual supporters, trusts, foundations and communal partners.

Subsequent to the year end, Shoshana Balaban was promoted to Executive Development Director in February 2026, and a new office coordinator was appointed in 2026 to support the charity's growing UK development and administrative activity. The charity intends to build on this strengthened UK development structure in the coming year.

The trustees remain committed to recruiting additional trustees where suitable individuals can contribute to governance, financial oversight, fundraising, events, community engagement and the identification of new supporters.

The charity will also continue to build on the success of its Choral Festival, Sports Quiz, donor visits and other engagement activities, while responding to the ongoing needs of Boys Town Jerusalem and its pupils.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

British Friends of Boys Town Jerusalem is a company limited by guarantee without share capital. Its governance is determined by the memorandum and articles of association dated August 2003, with amendments unanimously approved by special resolution at the Annual General Meeting on 20th January 2021.

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 the major risks.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2025**

STRUCTURE, GOVERNANCE AND MANAGEMENT

During the year, day-to-day UK development and administrative work continued to be supported by the School in Jerusalem. Joshua Churney served as UK Development Coordinator until July 2025, and the trustees record their appreciation for his contribution to the Charity and its supporters.

Shoshana Balaban joined the Charity's UK development team in March 2025 and, following Joshua Churney's departure, took primary responsibility for the day-to-day UK development, donor communications, events, visits and administrative work. Her role helped ensure continuity of UK fundraising and supporter engagement during a period of transition.

Subsequent to the year end, Shoshana Balaban was promoted to Executive Development Director in February 2026, and a new Office Coordinator was appointed in 2026 to support the charity's growing UK development and administrative activity.

The Chief Executive Officer, Yoni Strimber, who is based at the School, leads worldwide fundraising across the UK, USA, Canada, Australia and Israel. The Chief Executive Officer and those supporting UK development activity are responsible, under the guidance of the trustees, for delivering day-to-day operational activities including fundraising, marketing, communications, school visits, supporter engagement and global synergies.

The trustees are divided into two subcommittees. The finance committee is led by the treasurer and is broadly responsible for accounting, reporting and governance. The events committee is broadly responsible for the planning & execution of events. All trustees are tasked with fund raising.

The chairman is responsible for setting the agenda for trustee meetings, ensuring trustees receive accurate, timely and clear information, keeping track of the contribution of individual trustees, and acting as the lead representative for presenting the charity externally. Whilst all trustees are responsible for setting the charity's direction and strategy, the chairman's role is to gain consensus for any agreed policy. In the event a unanimous decision is not reached amongst trustees, the chairman communicates the final agreed decision.

The trustees believe that at all times there should be a minimum of three trustees and therefore a minimum of three board directors. Any of the existing trustees have the opportunity to put forward prospective trustees for consideration. Prospective trustees have an interview and are then invited to attend a meeting as an observer before an offer is made to join the board. In the event the trustees are not unanimous in the recruitment decision, the final decision on whether a trustee should be appointed to the board remains with the chairman.

None of the Trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute a maximum of £10 each in the event of a winding up.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

04877476 (England and Wales)

Registered Charity number

1100332

Registered office

Schaller House
44a Albert Road
London
NW4 2SJ

Trustees

D I Baum
D Garbacz
R J Lazarus
Judge N G Lithman

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2025**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Danny 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 28 May 2026 and signed on its behalf by:

D Garbacz - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BRITISH FRIENDS OF BOYS TOWN JERUSALEM**

Independent examiner's report to the trustees of British Friends of Boys Town Jerusalem ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Danny Fine, FCA

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

28 May 2026

BRITISH FRIENDS OF BOYS TOWN JERUSALEM

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2025**

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	337,949	303,200	641,149	363,318
Other trading activities	3	<u>62,276</u>	<u>-</u>	<u>62,276</u>	<u>23,744</u>
Total		<u>400,225</u>	<u>303,200</u>	<u>703,425</u>	<u>387,062</u>
 EXPENDITURE ON					
Raising funds	4	39,663	-	39,663	27,777
Charitable activities	5				
Charitable activities		11,814	-	11,814	7,624
Grants to Boys Town Jerusalem		<u>356,900</u>	<u>303,200</u>	<u>660,100</u>	<u>350,200</u>
Total		<u>408,377</u>	<u>303,200</u>	<u>711,577</u>	<u>385,601</u>
 NET INCOME/(EXPENDITURE)		(8,152)	-	(8,152)	1,461
 RECONCILIATION OF FUNDS					
Total funds brought forward		<u>23,534</u>	<u>-</u>	<u>23,534</u>	<u>22,073</u>
 TOTAL FUNDS CARRIED FORWARD		<u><u>15,382</u></u>	<u><u>-</u></u>	<u><u>15,382</u></u>	<u><u>23,534</u></u>

The notes form part of these financial statements

**BALANCE SHEET
31 AUGUST 2025**

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
CURRENT ASSETS					
Debtors	11	-	-	-	8,027
Cash at bank		<u>17,967</u>	-	<u>17,967</u>	<u>17,607</u>
		17,967	-	17,967	25,634
CREDITORS					
Amounts falling due within one year	12	<u>(2,585)</u>	-	<u>(2,585)</u>	<u>(2,100)</u>
NET CURRENT ASSETS		<u>15,382</u>	-	<u>15,382</u>	<u>23,534</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>15,382</u>	-	<u>15,382</u>	23,534
NET ASSETS		<u><u>15,382</u></u>	-	<u><u>15,382</u></u>	<u><u>23,534</u></u>
FUNDS	13				
Unrestricted funds				<u>15,382</u>	<u>23,534</u>
TOTAL FUNDS				<u><u>15,382</u></u>	<u><u>23,534</u></u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 28 May 2026 and were signed on its behalf by:

D Garbacz - Trustee

BRITISH FRIENDS OF BOYS TOWN JERUSALEM

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 AUGUST 2025**

	Notes	2025 £	2024 £
Cash flows from operating activities			
Cash generated from operations	1	<u>360</u>	<u>3,974</u>
Net cash provided by operating activities		<u>360</u>	<u>3,974</u>
Change in cash and cash equivalents in the reporting period		360	3,974
Cash and cash equivalents at the beginning of the reporting period		<u>17,607</u>	<u>13,633</u>
Cash and cash equivalents at the end of the reporting period		<u>17,967</u>	<u>17,607</u>

The notes form part of these financial statements

BRITISH FRIENDS OF BOYS TOWN JERUSALEM

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 AUGUST 2025**

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025	2024
	£	£
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(8,152)	1,461
Adjustments for:		
Decrease in debtors	8,027	2,513
Increase in creditors	<u>485</u>	<u>-</u>
Net cash provided by operations	<u><u>360</u></u>	<u><u>3,974</u></u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.9.24	Cash flow	At 31.8.25
	£	£	£
Net cash			
Cash at bank	<u>17,607</u>	<u>360</u>	<u>17,967</u>
	<u>17,607</u>	<u>360</u>	<u>17,967</u>
Total	<u><u>17,607</u></u>	<u><u>360</u></u>	<u><u>17,967</u></u>

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

1. ACCOUNTING POLICIES**Basis of preparing the financial statements**

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

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.

Taxation

The charity is exempt from corporation 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.

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	628,955	355,690
Gift aid	<u>12,194</u>	<u>7,628</u>
	<u>641,149</u>	<u>363,318</u>

3. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Fundraising events	<u>62,276</u>	<u>23,744</u>

BRITISH FRIENDS OF BOYS TOWN JERUSALEM

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2025**

4. RAISING FUNDS

Raising donations and legacies

	2025	2024
	£	£
Fundraising costs	<u>39,663</u>	<u>27,777</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities (see note 6) £	Support costs (see note 7) £	Totals £
Charitable activities	8,917	-	2,897	11,814
Grants to Boys Town Jerusalem	<u>-</u>	<u>660,100</u>	<u>-</u>	<u>660,100</u>
	<u>8,917</u>	<u>660,100</u>	<u>2,897</u>	<u>671,914</u>

6. GRANTS PAYABLE

	2025	2024
	£	£
Grants to Boys Town Jerusalem	<u>660,100</u>	<u>350,200</u>

7. SUPPORT COSTS

	Finance £	Governance costs £	Totals £
Charitable activities	<u>137</u>	<u>2,760</u>	<u>2,897</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2025 nor for the year ended 31 August 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2025 nor for the year ended 31 August 2024.

9. STAFF COSTS

The charity has no employees. UK fundraising, donor communications, events, visits and administrative support are carried out by personnel employed by Boys Town Jerusalem in Israel, with support from volunteers and trustees. No staff costs were borne by the charity during the year.

BRITISH FRIENDS OF BOYS TOWN JERUSALEM

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2025**

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	363,318	-	363,318
Other trading activities	<u>23,744</u>	<u>-</u>	<u>23,744</u>
Total	<u>387,062</u>	<u>-</u>	<u>387,062</u>
EXPENDITURE ON			
Raising funds	27,777	-	27,777
Charitable activities			
Charitable activities	7,624	-	7,624
Grants to Boys Town Jerusalem	<u>350,200</u>	<u>-</u>	<u>350,200</u>
Total	<u>385,601</u>	<u>-</u>	<u>385,601</u>
NET INCOME	1,461	-	1,461
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>22,073</u>	<u>-</u>	<u>22,073</u>
TOTAL FUNDS CARRIED FORWARD	<u>23,534</u>	<u>-</u>	<u>23,534</u>

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Other debtors	<u>-</u>	<u>8,027</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade creditors	65	-
Accruals and deferred income	<u>2,520</u>	<u>2,100</u>
	<u>2,585</u>	<u>2,100</u>

BRITISH FRIENDS OF BOYS TOWN JERUSALEM

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2025**

13. MOVEMENT IN FUNDS

	At 1.9.24 £	Net movement in funds £	At 31.8.25 £
Unrestricted funds			
General fund	23,534	(8,152)	15,382
TOTAL FUNDS	<u>23,534</u>	<u>(8,152)</u>	<u>15,382</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	400,225	(408,377)	(8,152)
Restricted funds			
Restricted fund	303,200	(303,200)	-
TOTAL FUNDS	<u>703,425</u>	<u>(711,577)</u>	<u>(8,152)</u>

Comparatives for movement in funds

	At 1.9.23 £	Net movement in funds £	At 31.8.24 £
Unrestricted funds			
General fund	22,073	1,461	23,534
TOTAL FUNDS	<u>22,073</u>	<u>1,461</u>	<u>23,534</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	387,062	(385,601)	1,461
TOTAL FUNDS	<u>387,062</u>	<u>(385,601)</u>	<u>1,461</u>

Included within donations and legacies is £303,200 received by the charity for specific purposes. Of this amount, £300,000 was received for the new computer lab built by Boys Town Jerusalem, and £3,200 received for psychoeducational assessments carried out by Boys Town Jerusalem. These amounts have therefore been treated as restricted income. Included within grants paid to Boys Town Jerusalem is £303,200 paid from restricted funds and applied for these restricted purposes.

BRITISH FRIENDS OF BOYS TOWN JERUSALEM
NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2025

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2025.

Accounts

REGISTERED COMPANY NUMBER: 04877476 (England and Wales)
REGISTERED CHARITY NUMBER: 1100332

Report of the Trustees and
Unaudited Financial Statements
FOR THE YEAR ENDED
31 August 2024
for
BRITISH FRIENDS OF BOYS TOWN JERUSALEM

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

BRITISH FRIENDS OF BOYS TOWN JERUSALEM

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FOR THE YEAR ENDED 31 AUGUST 2024**

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**Report of the Trustees
FOR THE YEAR ENDED 31 AUGUST 2024**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2024. 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The main objectives of the Charity are as follows:

- To assist at all times the institution in Israel, known internationally as Boys Town Jerusalem or locally as Kiryat Noar located in Bayit Vegan Jerusalem, which is under the governance of Dean Rabbi Moshe Linchner.
- To appeal for, solicit, and accept, donations for the purpose of the charity.
- To raise awareness of the work and needs of Boys Town Jerusalem across the UK Jewish community.

The School

Boys Town Jerusalem ('the School') is a residential school encompassing grades 7-12 and a two-year College of Applied Engineering. The curriculum, which is certified by Israel's Ministry of Education, combines the timeless values of Jewish heritage, secular education and applied technology relevant for contemporary society. British Friends of Boys Town Jerusalem helps support all who share its vision of turning otherwise disadvantaged Israeli youth into productive citizens of tomorrow.

All the students come from disadvantaged backgrounds and 95% require financial assistance in order to receive a first-class secular education, broad Jewish curriculum, full residential boarding facilities, three freshly-prepared meals each day, dedicated counselling & special needs services, one-to-one tutoring support, & extra-curricular programme spanning educational, sporting, volunteering, social and communal activities.

Public benefit

British Friends of Boys Town Jerusalem is to benefit economically deprived youth in Israel to give them a hope and a future by practical support from donations made by individuals and organisations worldwide.

The Trustees have considered the objectives and activities and concluded:

- That the aims of the organisation continue to be charitable.
- That the aims and the work done give identifiable benefits to the charitable sector and both indirectly and directly to individuals in need.
- That the benefits are for the public, are not unreasonably restricted in any way and certainly not by ability to pay.
- That there is no detrimental or harm from the aims or activities.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

ACHIEVEMENT AND PERFORMANCE

Fundraising activities

Over the course of the year, the Charity successfully delivered a "Giving Day" campaign, the long-standing Choral Festival, and a well-attended community information evening. It also laid the foundations for a highly anticipated Sports Quiz scheduled for November 2024.

In parallel, the Charity deepened engagement with key donor groups-including trusts, foundations, and high-net-worth individuals-while maintaining regular outbound mailings to its broader supporter base. It also proudly returned to the Community Fun Run in partnership with Maccabi GB.

**Report of the Trustees
FOR THE YEAR ENDED 31 AUGUST 2024**

ACHIEVEMENT AND PERFORMANCE

Financial performance

Over 7,500 boys have graduated from Boys Town, Jerusalem since it opened in 1949 and, despite their disadvantaged backgrounds, these young men have gone on to make major contributions to their communities and the State of Israel. Academic results for the school significantly exceed the national average, with a 82% pass rate in Israel's Bagrut exams compared to the national average of 70%.

Boys Town Jerusalem has transformed the lives of thousands of young Israelis, giving them and the state of Israel a brighter future. Today, 900 boys attend this remarkable school. The graduates continue to be best placed to contribute back to Israeli society.

The charitable work of British Friends of Boys Town Jerusalem supports Israel's most vulnerable children by providing them with the self-belief and skills they require to benefit from a constructive future.

The notable milestones achieved during this financial year were:

- Raising a total of £387,062 (2023: £160,306).
- Remitting £350,200 (2023: £203,490) of cash to Boys Town Jerusalem during the financial year.
- Maintaining the level of administrative and general expenses, which were previously cut by over 90% compared to the prior financial year. Besides the closure of the UK office, the Charity continued to operate more efficiently, such as using non paid accounting services throughout the year for the first annual period and the recruitment of a voluntary administrator.
- Raised nearly £70,000 from a Giving Day campaign - a marked increase on the previous year. This success stemmed from a coordinated postal and digital outreach to the Charity's donor base, as well as trustee-led promotion within personal networks.
- Delivered the Charity's annual Choral society, despite the challenges due to the ongoing war in Israel. This was a well-received and well supported event.
- Held a well-attended information evening in Ilford, engaging a broad spectrum of supporters. The event boosted awareness, fostered connections within the London community, and raised additional funds for the Charity.
- Continued operating without any premises or paid staff based in the UK, deploying a global centralised model using support provided at the School.
- Participated in the Community Fun Run with Maccabi GB, providing an effective opportunity to raise the Charity's profile within the UK Jewish community.

The trustees are content with both the growth of the Charity's awareness and the total income raised through a flexible response to the challenges of the year. The trustees were pleased with the results of the fundraising campaign and keen to employ such methods again in the future.

Since the reduction of the overheads associated with running the UK office, the trustees continue to be satisfied there was no operational downside whilst substantially improving gross to net income conversion. In a technology age enabled by instant communication and electronic document sharing, the support provided by the School has suitably replaced the Charity's staffed office at Alexander House.

FINANCIAL REVIEW

Reserves policy

The policy is to maintain the equivalent of at least one quarter of budgeted operating expenditure as unrestricted reserves in order to cover cash outflows. Without monthly overheads, the planning horizon is largely focused on the scale as well as timing of income and expenditure from upcoming campaigns.

**Report of the Trustees
FOR THE YEAR ENDED 31 AUGUST 2024**

FUTURE PLANS

The trustees are committed to raising the Charity's profile in the UK and increasing awareness of its mission. To support these goals, alongside key fundraising objectives, they have planned a series of events. Notably, a high-profile Sports Quiz was scheduled for November 2024, featuring the generous involvement of a well-known television personality who offered their time and support pro bono.

The trustees have agreed that it would be beneficial to the Charity to recruit an additional 2-3 trustees. The right individuals will help with the governance and financial oversight of the Charity and be able to connect suitable potential supporters with the cause.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The trustees delegate day to day running of the Charity to the UK Development Coordinator, Joshua Churney, based at the School. The Chief Executive Officer and the UK Development Coordinator are responsible under the guidance of the trustees for delivering various day to day operational activities such as fundraising, marketing, communications, School visits, and delivering global synergies (such as combining marketing communications and leveraging functional expertise). The Chief Executive Officer, Yoni Strimber, who is also based at the School, leads worldwide fundraising across the UK, USA, Canada, Australia and Israel.

The trustees are divided into two subcommittees. The Finance Committee is led by the Treasurer and is broadly responsible for accounting, reporting and governance. The Events Committee is broadly responsible for the planning & execution of events. All trustees are tasked with fund raising.

The Chairman is responsible for setting the agenda for trustee meetings, ensuring trustees receive accurate, timely and clear information, keeping track of the contribution of individual trustees, and acting as the lead representative for presenting the Charity externally. Whilst all trustees are responsible for setting the Charity's direction and strategy, the chairman's role is to gain consensus for any agreed policy. In the event a unanimous decision is not reached amongst trustees, the Chairman communicates the final agreed decision.

The trustees believe that at all times there should be a minimum of three trustees and therefore a minimum of three board directors. Any of the existing trustees have the opportunity to put forward prospective trustees for consideration. Prospective trustees have an interview and are then invited to attend a meeting as an observer before an offer is made to join the board. In the event the trustees are not unanimous in the recruitment decision, the final decision on whether a trustee should be appointed to the board remains with the Chairman.

British Friends of Boys Town Jerusalem is a company limited by guarantee without share capital. Its governance is determined by the memorandum and articles of association dated August 2003, with amendments unanimously approved by special resolution at the Annual General Meeting on 20th January 2021.

The trustees have considered the Charity's commission's public benefit guidance in the decision making and operation of British Friends of Boys Town Jerusalem. No significant departure from the guidance has been noted. 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 the major risks.

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 the major risks.

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute a maximum of £10 each in the event of a winding up.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

04877476 (England and Wales)

Registered Charity number

1100332

**Report of the Trustees
FOR THE YEAR ENDED 31 AUGUST 2024**

Registered office

Schaller House
44a Albert Road
London
NW4 2SJ

Trustees

D I Baum
D Garbacz
Ms T R Laws (resigned 1.5.24)
R J Lazarus
Judge N G Lithman
Professor S L Stanton (deceased 21.5.24)

Independent Examiner

Danny 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 29 May 2025 and signed on its behalf by:

D Garbacz - Trustee

Independent Examiner's Report to the Trustees of British Friends of Boys Town Jerusalem

Independent examiner's report to the trustees of British Friends of Boys Town Jerusalem ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Danny Fine, FCA

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

29 May 2025

BRITISH FRIENDS OF BOYS TOWN JERUSALEM

**Statement of Financial Activities
FOR THE YEAR ENDED 31 AUGUST 2024**

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		363,318	-	363,318	122,772
Other trading activities	2	23,744	-	23,744	37,531
Investment income	3	<u>-</u>	<u>-</u>	<u>-</u>	<u>3</u>
Total		<u>387,062</u>	<u>-</u>	<u>387,062</u>	<u>160,306</u>
EXPENDITURE ON					
Raising funds		27,777	-	27,777	36,636
Charitable activities					
Charitable activities		7,624	-	7,624	12,057
Grants to Boys Town Jerusalem		<u>350,200</u>	<u>-</u>	<u>350,200</u>	<u>203,490</u>
Total		<u>385,601</u>	<u>-</u>	<u>385,601</u>	<u>252,183</u>
NET INCOME/(EXPENDITURE)		1,461	-	1,461	(91,877)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>22,073</u>	<u>-</u>	<u>22,073</u>	<u>113,950</u>
TOTAL FUNDS CARRIED FORWARD		<u>23,534</u>	<u>-</u>	<u>23,534</u>	<u>22,073</u>

The notes form part of these financial statements

**Balance Sheet
31 AUGUST 2024**

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
CURRENT ASSETS					
Debtors	7	8,027	-	8,027	10,540
Cash at bank		<u>17,607</u>	<u>-</u>	<u>17,607</u>	<u>13,633</u>
		25,634	-	25,634	24,173
CREDITORS					
Amounts falling due within one year	8	(2,100)	-	(2,100)	(2,100)
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CURRENT ASSETS		<u>23,534</u>	<u>-</u>	<u>23,534</u>	<u>22,073</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>23,534</u>	<u>-</u>	<u>23,534</u>	<u>22,073</u>
NET ASSETS		<u>23,534</u>	<u>-</u>	<u>23,534</u>	<u>22,073</u>
FUNDS	9				
Unrestricted funds				<u>23,534</u>	<u>22,073</u>
TOTAL FUNDS				<u>23,534</u>	<u>22,073</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 29 May 2025 and were signed on its behalf by:

D Garbacz - Trustee

BRITISH FRIENDS OF BOYS TOWN JERUSALEM

Notes to the Financial Statements FOR THE YEAR ENDED 31 AUGUST 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

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.

Taxation

The charity is exempt from corporation 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.

2. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Fundraising events	<u>23,744</u>	<u>37,531</u>

3. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	<u>-</u>	<u>3</u>

BRITISH FRIENDS OF BOYS TOWN JERUSALEM

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 AUGUST 2024**

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2024 nor for the year ended 31 August 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2024 nor for the year ended 31 August 2023.

5. STAFF COSTS

There were no staff costs for the year ended 31 August 2023 nor for the year ended 31 August 2022.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	121,272	1,500	122,772
Other trading activities	37,531	-	37,531
Investment income	<u>3</u>	<u>-</u>	<u>3</u>
Total	<u>158,806</u>	<u>1,500</u>	<u>160,306</u>
 EXPENDITURE ON			
Raising funds	36,636	-	36,636
 Charitable activities			
Charitable activities	12,057	-	12,057
Grants to Boys Town Jerusalem	<u>201,990</u>	<u>1,500</u>	<u>203,490</u>
Total	<u>250,683</u>	<u>1,500</u>	<u>252,183</u>
 NET INCOME/(EXPENDITURE)	(91,877)	-	(91,877)
 RECONCILIATION OF FUNDS			
Total funds brought forward	<u>113,950</u>	<u>-</u>	<u>113,950</u>
 TOTAL FUNDS CARRIED FORWARD	<u><u>22,073</u></u>	<u><u>-</u></u>	<u><u>22,073</u></u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Other debtors	<u>8,027</u>	<u>10,540</u>

BRITISH FRIENDS OF BOYS TOWN JERUSALEM

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 AUGUST 2024**

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Accruals and deferred income	<u>2,100</u>	<u>2,100</u>

9. MOVEMENT IN FUNDS

	At 1.9.23	Net movement in funds	At
	£	£	31.8.24
			£
Unrestricted funds			
General fund	22,073	1,461	23,534
	<u>22,073</u>	<u>1,461</u>	<u>23,534</u>
TOTAL FUNDS			
	<u>22,073</u>	<u>1,461</u>	<u>23,534</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	387,062	(385,601)	1,461
	<u>387,062</u>	<u>(385,601)</u>	<u>1,461</u>
TOTAL FUNDS			
	<u>387,062</u>	<u>(385,601)</u>	<u>1,461</u>

Comparatives for movement in funds

	At 1.9.22	Net movement in funds	At
	£	£	31.8.23
			£
Unrestricted funds			
General fund	113,950	(91,877)	22,073
	<u>113,950</u>	<u>(91,877)</u>	<u>22,073</u>
TOTAL FUNDS			
	<u>113,950</u>	<u>(91,877)</u>	<u>22,073</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	158,806	(250,683)	(91,877)
Restricted funds			
Restricted fund	1,500	(1,500)	-
	<u>160,306</u>	<u>(252,183)</u>	<u>(91,877)</u>
TOTAL FUNDS			
	<u>160,306</u>	<u>(252,183)</u>	<u>(91,877)</u>

BRITISH FRIENDS OF BOYS TOWN JERUSALEM

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 AUGUST 2024**

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2024.

Accounts

REGISTERED COMPANY NUMBER: 04877476 (England and Wales)
REGISTERED CHARITY NUMBER: 1100332

Report of the Trustees and
Unaudited Financial Statements
FOR THE YEAR ENDED
31 August 2023
for
BRITISH FRIENDS OF BOYS TOWN JERUSALEM

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

BRITISH FRIENDS OF BOYS TOWN JERUSALEM

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FOR THE YEAR ENDED 31 AUGUST 2023**

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**Report of the Trustees
FOR THE YEAR ENDED 31 AUGUST 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The main objectives of the Charity are as follows:

- To assist at all times the institution in Israel, known internationally as Boys Town Jerusalem or locally as Kiryat Noar located in Bayit Vegan Jerusalem, which is under the governance of Dean Rabbi Moshe Linchner.
- To appeal for, solicit, and accept, donations for the purpose of the charity.
- To raise awareness of the work and needs of Boys Town Jerusalem across the UK Jewish community.

The School

Boys Town Jerusalem ('the School') is a residential school encompassing grades 7-12 and a two-year College of Applied Engineering. The curriculum, which is certified by Israel's Ministry of Education, combines the timeless values of Jewish heritage, secular education and applied technology relevant for contemporary society. British Friends of Boys Town Jerusalem helps support of all who share its vision of turning otherwise disadvantaged Israeli youth into productive citizens of tomorrow.

All the students come from disadvantaged backgrounds and 95% require financial assistance in order to receive a first-class secular education, broad Jewish curriculum, full residential boarding facilities, three freshly-prepared meals each day, dedicated counselling & special needs services, one-to-one tutoring support, & extra-curricular programme spanning educational, sporting, volunteering, social and communal activities.

Public benefit

British Friends of Boys Town Jerusalem is to benefit economically deprived youth in Israel to give them a hope and a future by practical support from donations made by individuals and organisations worldwide.

The Trustees have considered the objectives and activities and concluded:

- That the aims of the organisation continue to be charitable.
- That the aims and the work done give identifiable benefits to the charitable sector and both indirectly and directly to individuals in need.
- That the benefits are for the public, are not unreasonably restricted in any way and certainly not by ability to pay.
- That there is no detrimental or harm from the aims or activities.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

ACHIEVEMENT AND PERFORMANCE

Fundraising activities

The Charity over the course of the year delivered a major crowdfunding campaign and the long-standing Choral Festival and a Golf Day.

The Charity engaged individually to various high value donor groups (trusts, foundation and high net worth individuals), as well as continuing its outbound mail campaigns to its wider supporter base.

**Report of the Trustees
FOR THE YEAR ENDED 31 AUGUST 2023**

ACHIEVEMENT AND PERFORMANCE

Financial performance

Over 7,500 boys have graduated from Boys Town, Jerusalem since it opened in 1949 and, despite their disadvantaged backgrounds, these young men have gone on to make major contributions to their communities and the State of Israel. Academic results for the school significantly exceed the national average, with a 91.5% pass rate in Israel's Bagrut exams compared to the national average of 70%.

Boys Town Jerusalem has transformed the lives of thousands of young Israelis, giving them and the state of Israel a brighter future. Today, 900 boys attend this remarkable school. The graduates continue to be best placed to contribute back to Israeli society.

The charitable work of British Friends of Boys Town Jerusalem supports Israel's most vulnerable children by providing them with the self-belief and skills they require to benefit from a constructive future.

The notable milestones achieved during this financial year were:

- Raising a total of £160,306 (2022: £254,111).
- Remitting £203,490 (2022: £241,550) of cash to Boys Town Jerusalem during the financial year.
- Maintaining the positive benchmark of administrative and general expenses set the previous year, which were cut by over 90% compared to the financial year ended April 2020. An emphasis was placed on cost saving measures and the Charity continued to operate more efficiently, maintaining the relationship with a non-paid voluntary administrator.
- Delivered the Charity's annual Choral society, with performances from BTJ students. While they were in London the boys spent the weekend with the Borehamwood community and also performed at a wine tasting event for core supporters of the charity.
- Successfully continued operating without any premises or paid staff based in the UK, deploying a global centralised model using support provided at the School.
- Ran a successful Sweepstakes competition which not only raised some money for the charity, but also increased awareness to new supporters. This initiative brought the organisation to the front of people's minds during the world cup.
- Held a charity golf day for a wide range of supporters. This also raised some money for the charity, increased engagement within the community in London and allowed members of the charity to meet some of the regular supporters.

The trustees are content with both the growth of the Charity's awareness and the total income raised through a flexible response to the challenges of the year. The trustees were pleased with the results of the fundraising campaign and keen to employ such methods again in the future.

Since the reduction of the overheads associated with running the UK office, the trustees continue to be satisfied there was no operational downside whilst substantially improving gross to net income conversion. In a technology age enabled by instant communication and electronic document sharing, the support provided by the School has suitably replaced the Charity's staffed office at Alexander House.

FUTURE PLANS

The trustees aim to grow the profile of the Charity in the UK and increase awareness for the cause, in addition to achieving fundraising objectives, through a series of events, including another Golf Day in 2024.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**Report of the Trustees
FOR THE YEAR ENDED 31 AUGUST 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

The trustees delegate day to day running of the Charity to the UK Development Coordinator, Joshua Churney, based at the School. The Chief Executive Officer and the UK Development Coordinator are responsible under the guidance of the trustees for delivering various day to day operational activities such as fundraising, marketing, communications, School visits, and delivering global synergies (such as combining marketing communications and leveraging functional expertise). The Chief Executive Officer, Yoni Strimber, who is also based at the School, leads worldwide fundraising across the UK, USA, Canada, Australia and Israel.

The trustees are divided into two subcommittees. The Finance Committee is led by the Treasurer and is broadly responsible for accounting, reporting and governance. The Events Committee is broadly responsible for the planning & execution of events. All trustees are tasked with fund raising.

The Chairman is responsible for setting the agenda for trustee meetings, ensuring trustees receive accurate, timely and clear information, keeping track of the contribution of individual trustees, and acting as the lead representative for presenting the Charity externally. Whilst all trustees are responsible for setting the Charity's direction and strategy, the chairman's role is to gain consensus for any agreed policy. In the event a unanimous decision is not reached amongst trustees, the Chairman communicates the final agreed decision.

The trustees believe that at all times there should be a minimum of three trustees and therefore a minimum of three board directors. Any of the existing trustees have the opportunity to put forward prospective trustees for consideration. Prospective trustees have an interview and are then invited to attend a meeting as an observer before an offer is made to join the board. In the event the trustees are not unanimous in the recruitment decision, the final decision on whether a trustee should be appointed to the board remains with the Chairman.

British Friends of Boys Town Jerusalem is a company limited by guarantee without share capital. Its governance is determined by the memorandum and articles of association dated August 2003, with amendments unanimously approved by special resolution at the Annual General Meeting on 20th January 2021.

The trustees have considered the Charity's commission's public benefit guidance in the decision making and operation of British Friends of Boys Town Jerusalem. No significant departure from the guidance has been noted. 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 the major risks.

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 the major risks.

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute a maximum of £10 each in the event of a winding up.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

04877476 (England and Wales)

Registered Charity number

1100332

Registered office

Schaller House
44a Albert Road
London
NW4 2SJ

**Report of the Trustees
FOR THE YEAR ENDED 31 AUGUST 2023**

Trustees

D I Baum

D Garbacz

Ms T R Laws (resigned 1.5.24)

R J Lazarus

Judge N G Lithman

Professor S L Stanton

J Moshi (resigned 16.12.22)

Independent Examiner

Danny 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 30 May 2024 and signed on its behalf by:

D Garbacz - Trustee

**Independent Examiner's Report to the Trustees of
British Friends of Boys Town Jerusalem**

Independent examiner's report to the trustees of British Friends of Boys Town Jerusalem ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Danny Fine, FCA

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

30 May 2024

BRITISH FRIENDS OF BOYS TOWN JERUSALEM

**Statement of Financial Activities
FOR THE YEAR ENDED 31 AUGUST 2023**

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		121,272	1,500	122,772	247,710
Other trading activities	2	37,531	-	37,531	6,401
Investment income	3	<u>3</u>	<u>-</u>	<u>3</u>	<u>-</u>
Total		<u>158,806</u>	<u>1,500</u>	<u>160,306</u>	<u>254,111</u>
 EXPENDITURE ON					
Raising funds		36,636	-	36,636	15,146
Charitable activities					
Charitable activities		12,057	-	12,057	9,766
Grants to Boys Town Jerusalem		<u>201,990</u>	<u>1,500</u>	<u>203,490</u>	<u>241,550</u>
Total		<u>250,683</u>	<u>1,500</u>	<u>252,183</u>	<u>266,462</u>
 NET INCOME/(EXPENDITURE)		(91,877)	-	(91,877)	(12,351)
 RECONCILIATION OF FUNDS					
Total funds brought forward		<u>113,950</u>	<u>-</u>	<u>113,950</u>	<u>126,301</u>
 TOTAL FUNDS CARRIED FORWARD		<u><u>22,073</u></u>	<u><u>-</u></u>	<u><u>22,073</u></u>	<u><u>113,950</u></u>

The notes form part of these financial statements

BRITISH FRIENDS OF BOYS TOWN JERUSALEM (REGISTERED NUMBER: 04877476)**Balance Sheet
31 AUGUST 2023**

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
CURRENT ASSETS					
Debtors	7	10,540	-	10,540	14,814
Cash at bank		<u>13,633</u>	<u>-</u>	<u>13,633</u>	<u>100,136</u>
		24,173	-	24,173	114,950
CREDITORS					
Amounts falling due within one year	8	(2,100)	-	(2,100)	(1,000)
		<u>22,073</u>	<u>-</u>	<u>22,073</u>	<u>113,950</u>
NET CURRENT ASSETS					
		<u>22,073</u>	<u>-</u>	<u>22,073</u>	<u>113,950</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>22,073</u>	<u>-</u>	<u>22,073</u>	<u>113,950</u>
NET ASSETS		<u>22,073</u>	<u>-</u>	<u>22,073</u>	<u>113,950</u>
FUNDS	9				
Unrestricted funds				<u>22,073</u>	<u>113,950</u>
TOTAL FUNDS				<u>22,073</u>	<u>113,950</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 30 May 2024 and were signed on its behalf by:

D Garbacz - Trustee

The notes form part of these financial statements

BRITISH FRIENDS OF BOYS TOWN JERUSALEM

Notes to the Financial Statements FOR THE YEAR ENDED 31 AUGUST 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

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.

Taxation

The charity is exempt from corporation 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.

2. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Fundraising events	<u>37,531</u>	<u>6,401</u>

3. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	<u>3</u>	<u>-</u>

BRITISH FRIENDS OF BOYS TOWN JERUSALEM

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 AUGUST 2023**

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2023 nor for the year ended 31 August 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2023 nor for the year ended 31 August 2022.

5. STAFF COSTS

There were no staff costs for the year ended 31 August 2023 nor for the year ended 31 August 2022.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	224,948	22,762	247,710
Other trading activities	<u>6,401</u>	<u>-</u>	<u>6,401</u>
Total	<u>231,349</u>	<u>22,762</u>	<u>254,111</u>
 EXPENDITURE ON			
Raising funds	15,146	-	15,146
Charitable activities			
Charitable activities	9,766	-	9,766
Grants to Boys Town Jerusalem	<u>168,788</u>	<u>72,762</u>	<u>241,550</u>
Total	<u>193,700</u>	<u>72,762</u>	<u>266,462</u>
 NET INCOME/(EXPENDITURE)	37,649	(50,000)	(12,351)
 RECONCILIATION OF FUNDS			
Total funds brought forward	76,301	50,000	126,301
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD	<u>113,950</u>	<u>-</u>	<u>113,950</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	-	13,926
Other debtors	10,540	715
Prepayments and accrued income	<u>-</u>	<u>173</u>
	<u>10,540</u>	<u>14,814</u>

BRITISH FRIENDS OF BOYS TOWN JERUSALEM

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 AUGUST 2023**

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	-	1,000
Accruals and deferred income	<u>2,100</u>	<u>-</u>
	<u>2,100</u>	<u>1,000</u>

9. MOVEMENT IN FUNDS

	At 1.9.22	Net movement in funds	At 31.8.23
	£	£	£
Unrestricted funds			
General fund	113,950	(91,877)	22,073
	<u>113,950</u>	<u>(91,877)</u>	<u>22,073</u>
TOTAL FUNDS	<u>113,950</u>	<u>(91,877)</u>	<u>22,073</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	158,806	(250,683)	(91,877)
Restricted funds			
Restricted fund	1,500	(1,500)	-
	<u>160,306</u>	<u>(252,183)</u>	<u>(91,877)</u>
TOTAL FUNDS	<u>160,306</u>	<u>(252,183)</u>	<u>(91,877)</u>

Comparatives for movement in funds

	At 1.9.21	Net movement in funds	At 31.8.22
	£	£	£
Unrestricted funds			
General fund	76,301	37,649	113,950
Restricted funds			
Restricted fund	50,000	(50,000)	-
	<u>126,301</u>	<u>(12,351)</u>	<u>113,950</u>
TOTAL FUNDS	<u>126,301</u>	<u>(12,351)</u>	<u>113,950</u>

BRITISH FRIENDS OF BOYS TOWN JERUSALEM

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 AUGUST 2023**

9. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	231,349	(193,700)	37,649
Restricted funds			
Restricted fund	22,762	(72,762)	(50,000)
	<u>254,111</u>	<u>(266,462)</u>	<u>(12,351)</u>
TOTAL FUNDS			

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.21 £	Net movement in funds £	At 31.8.23 £
Unrestricted funds			
General fund	76,301	(54,228)	22,073
Restricted funds			
Restricted fund	50,000	(50,000)	-
	<u>126,301</u>	<u>(104,228)</u>	<u>22,073</u>
TOTAL FUNDS			

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	390,155	(444,383)	(54,228)
Restricted funds			
Restricted fund	24,262	(74,262)	(50,000)
	<u>414,417</u>	<u>(518,645)</u>	<u>(104,228)</u>
TOTAL FUNDS			

BRITISH FRIENDS OF BOYS TOWN JERUSALEM

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 AUGUST 2023**

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2023.

Accounts

Charity registration number 1100332

Company registration number 04877476 (England and Wales)

BRITISH FRIENDS OF BOYS TOWN JERUSALEM

(A COMPANY LIMITED BY GUARANTEE)

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2022

**CHARITY COMMISSION
FIRST CONTACT**

10 AUG 2023

**ACCOUNTS
RECEIVED**

BRITISH FRIENDS OF BOYS TOWN JERUSALEM
(A COMPANY LIMITED BY GUARANTEE)
LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Professor S L Stanton
D Garbacz
T R Laws
D Baum
R J Lazarus
N L Lithman QC

(Appointed 5 April 2022)
(Appointed 2 August 2022)
(Appointed 11 July 2022)

Charity number

1100332

Company number

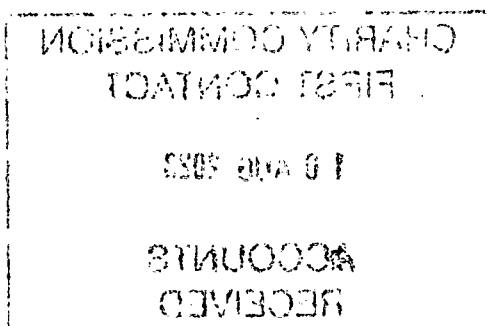
04877476

Registered office

Schaller House
44a Albert Road
London
NW4 2SJ

Independent examiner

Gerald Edelman LLP
73 Cornhill
London
EC3V 3QQ



**BRITISH FRIENDS OF BOYS TOWN JERUSALEM
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 AUGUST 2022**

The Trustees who are also directors of the charity for the purpose of the Companies Act 2006, present their report and financial statements for the year ended 31 August 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Companies Act 2006 and "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).

Objectives and activities

The main objectives of the Charity are as follows:

- To assist at all times the institution in Israel, known internationally as Boys Town Jerusalem or locally as Kiryat Noar located in Bayit Vegan Jerusalem, which is under the governance of Dean Rabbi Moshe Linchner.
- To appeal for, solicit, and accept, donations for the purpose of the charity.
- To raise awareness of the work and needs of Boys Town Jerusalem across the UK Jewish community.

The School

Boys Town Jerusalem ('the School') is a residential school encompassing grades 7-12 and a two-year College of Applied Engineering. The curriculum, which is certified by Israel's Ministry of Education, combines the timeless values of Jewish heritage, secular education and applied technology relevant for contemporary society. British Friends of Boys Town Jerusalem helps support of all who share its vision of turning otherwise disadvantaged Israeli youth into productive citizens of tomorrow.

All the students come from disadvantaged backgrounds and 95% require financial assistance in order to receive a first-class secular education, broad Jewish curriculum, full residential boarding facilities, three freshly-prepared meals each day, dedicated counselling & special needs services, one-to-one tutoring support, & extra-curricular programme spanning educational, sporting, volunteering, social and communal activities.

Activities

The Charity over the course of the year delivered a major crowdfunding campaign and the long-standing Choral Festival.

The Charity engaged individually to various high value donor groups (trusts, foundation and high net worth individuals), as well as continuing its outbound mail campaigns to its wider supporter base.

**BRITISH FRIENDS OF BOYS TOWN JERUSALEM
(A COMPANY LIMITED BY GUARANTEE)
CONTENTS**

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Trustees' report	1 - 5
Independent examiner's report	6
Statement of financial activities	7
Balance sheet	8
Notes to the financial statements	9 - 13

BRITISH FRIENDS OF BOYS TOWN JERUSALEM
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2022

Public benefit

British Friends of Boys Town Jerusalem is to benefit economically deprived youth in Israel to give them a hope and a future by practical support from donations made by individuals and organisations worldwide.

The Trustees have considered the objectives and activities and concluded:

- That the aims of the organisation continue to be charitable.
- That the aims and the work done give identifiable benefits to the charitable sector and both indirectly and directly to individuals in need.
- That the benefits are for the public, are not unreasonably restricted in any way and certainly not by ability to pay.
- That there is no detrimental or harm from the aims or activities.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Plans for future periods

The trustees aim to grow the profile of the Charity in the UK and increase awareness for the cause, in addition to achieving fundraising objectives, through a series of events, including another Golf Day in 2023.

The trustees proposed to run a sweepstake campaign around the World Cup in the winter of 2022. Preparations for festivities to mark the 75th Anniversary of the school were discussed, including a possible gala dinner.

Reserves policy

The policy is to maintain the equivalent of at least one quarter of budgeted operating expenditure as unrestricted reserves in order to cover cash outflows. Without monthly overheads, the planning horizon is largely focused largely on the scale as well as timing of income and expenditure from upcoming campaigns.

BRITISH FRIENDS OF BOYS TOWN JERUSALEM
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2022

Achievements & Performance

Over 7,500 boys have graduated from Boys Town, Jerusalem since it opened in 1949 and, despite their disadvantaged backgrounds, these young men have gone on to make major contributions to their communities and the State of Israel. Academic results for the school significantly exceed the national average, with a 92.5% pass rate in Israel's Bagrut exams compared to the national average of 70%.

Boys Town Jerusalem has transformed the lives of thousands of young Israelis, giving them and the state of Israel a brighter future. Today, 900 boys attend this remarkable school. The graduates continue to be best placed to contribute back to Israeli society.

The charitable work of British Friends of Boys Town Jerusalem supports Israel's most vulnerable children by providing them with the self-belief and skills they require to benefit from a constructive future.

The notable milestones achieved during this financial year were

- Raising a total of over £254,111 delivering almost £230,000 in funds for Boys Town Jerusalem during the financial year.
- Remitting over £240,000 of cash to Boys Town Jerusalem during the financial year.
- Generating legacy income in excess of £38k, which was almost £35k more than the prior year.
- Maintaining the positive benchmark of administrative and general expenses set the previous year, which were cut by over 90% compared to the financial year ended April 2020. An emphasis was placed on cost saving measures and the Charity continued to operate more efficiently, maintaining the relationship with a nonpaid voluntary administrator.
- Leading a global campaign across 4 other global charities. Over £90,000 was raised overall with more than £65,000 of that raised in the UK. Funds were matched with generous donations, including the £50,000 gift held on the balance sheet at the end of 2021. This also increased awareness to new supporters and delivered a campaign relevant for contemporary demographics through digital social media.
- Recruiting 3 new trustees during the financial year
- Delivering the Charity's annual Choral society in a new location, despite the challenges of a postponement due to Covid-19.
- Successfully continued operating without any premises or paid staff based in the UK, deploying a global centralised model using support provided at the School.
- Growing the Boys Town Reuben Scholars with the Reuben Foundation, who increased sponsorship to four boys for the School's 2-year program in partnership with the IDF at the College of Applied Engineering.

The trustees are content with both the growth of the Charity's awareness and the total income raised through a flexible response to the challenges of the year. The trustees were pleased with the results of the fundraising campaign and keen to employ such methods again in the future.

Since the reduction of the overheads associated with running the UK office, the trustees continue to be satisfied there was no operational downside whilst substantially improving gross to net income conversion. In a technology age enabled by instant communication and electronic document sharing, the support provided by the School has suitably replaced the Charity's staffed office at Alexander House.

BRITISH FRIENDS OF BOYS TOWN JERUSALEM
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2022

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute a maximum of £10 each in the event of a winding up.

The Trustees' report was approved by the Board of Trustees.



D Garbacz
Chairman
Dated: 31 July 2023

BRITISH FRIENDS OF BOYS TOWN JERUSALEM
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2022

Structure, governance and management

The trustees delegate day to day running of the Charity to the UK Development Coordinator, Joshua Churney, based at the School. The Chief Executive Officer and the UK Development Coordinator are responsible under the guidance of the trustees for delivering various day to day operational activities such as fundraising, marketing, communications, School visits, and delivering global synergies (such as combining marketing communications and leveraging functional expertise). The Chief Executive Officer, Yoni Strimber, who is also based at the School leads worldwide fundraising across the UK, USA, Canada, Australia, and Israel.

The trustees are divided into two subcommittees. The Finance Committee is led by the Treasurer and is broadly responsible for accounting, reporting and governance. The Events Committee is broadly responsible for the planning & execution of events. All trustees are tasked with fund raising.

The Chairman is responsible for setting the agenda for trustee meetings, ensuring trustees receive accurate, timely and clear information, keeping track of the contribution of individual trustees, and acting as the lead representative for presenting the Charity externally. Whilst all trustees are responsible for setting the Charity's direction and strategy, the chairman's role is to gain consensus for any agreed policy. In the event a unanimous decision is not reached amongst trustees, the Chairman communicates the final agreed decision.

The trustees believe that at all times there should be a minimum of three trustees and therefore a minimum of three board directors. Any of the existing trustees have the opportunity to put forward prospective trustees for consideration. Prospective trustees have an interview and are then invited to attend a meeting as an observer before an offer is made to join the board. In the event the trustees are not unanimous in the recruitment decision, the final decision on whether a trustee should be appointed to the board remains with the Chairman.

British Friends of Boys Town Jerusalem is a company limited by guarantee without share capital. Its governance is determined by the memorandum and articles of association dated August 2003, with amendments unanimously approved by special resolution at the Annual General Meeting on 20th January 2021.

The trustees have considered the Charity's commission's public benefit guidance in the decision making and operation of British Friends of Boys Town Jerusalem. No significant departure from the guidance has been noted. 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 the major risks.

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 the major risks.

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 the major risks.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

I H Brecker	(Resigned 31 December 2021)
E Ehrhardt	(Resigned 31 December 2021)
J R Moshi	(Resigned 16 December 2022)
Professor S L Stanton	
D Garbacz	
I Z Mockton	(Resigned 17 April 2023)
T R Laws	
D Baum	(Appointed 5 April 2022)
R J Lazarus	(Appointed 2 August 2022)
N L Lithman QC	(Appointed 11 July 2022)

BRITISH FRIENDS OF BOYS TOWN JERUSALEM
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 AUGUST 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
Income from:					
Donations and legacies	3	224,948	22,762	247,710	180,009
Other trading activities	4	6,401	-	6,401	26,806
Material item of income		-	-	-	20,000
Total income		231,349	22,762	254,111	226,815
Expenditure on:					
Raising funds	5	15,146	-	15,146	34,448
Charitable activities		168,788	-	168,788	134,920
Professional fees		5,720	-	5,720	3,783
Other office overheads		4,046	-	4,046	735
Restricted charitable expenditure	6	-	72,762	72,762	23,064
Total resources expended		193,700	72,762	266,462	196,950
Net income/(expenditure) for the year/ Net movement in funds		37,649	(50,000)	(12,351)	29,865
Fund balances at 1 September 2021		76,301	50,000	126,301	96,436
Fund balances at 31 August 2022		113,950	-	113,950	126,301

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

**BRITISH FRIENDS OF BOYS TOWN JERUSALEM
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT EXAMINER'S REPORT**

TO THE TRUSTEES OF BRITISH FRIENDS OF BOYS TOWN JERUSALEM

I report to the Trustees on my examination of the financial statements of British Friends of Boys Town Jerusalem (the Charity) for the year ended 31 August 2022.

Responsibilities and basis of report

As the Trustees of the Charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

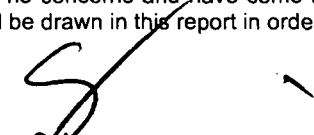
Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no 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 Charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.



Stephen Coleman
Gerald Edelman LLP
73 Cornhill
London
EC3V 3QQ

Dated: 31 July 2023

BRITISH FRIENDS OF BOYS TOWN JERUSALEM
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022

1 Accounting policies

Charity information

British Friends of Boys Town Jerusalem is a private company limited by guarantee incorporated in England and Wales. The registered office is Schaller House, 44a Albert Road, London, NW4 2SJ.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Incoming resources

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1.5 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

BRITISH FRIENDS OF BOYS TOWN JERUSALEM
(A COMPANY LIMITED BY GUARANTEE)
BALANCE SHEET
AS AT 31 AUGUST 2022

		2022		2021	
	Notes	£	£	£	£
Current assets					
Debtors	10	14,814		14,116	
Cash at bank and in hand		100,136		115,440	
		<u>114,950</u>		<u>129,556</u>	
Creditors: amounts falling due within one year	11	<u>(1,000)</u>		<u>(3,255)</u>	
Net current assets			<u>113,950</u>		<u>126,301</u>
Income funds					
Unrestricted funds			113,950		76,301
Restricted funds			-		50,000
			<u>113,950</u>		<u>126,301</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 August 2022.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 31 July 2023



D Garbacz
Trustee

Company Registration No. 04877476

BRITISH FRIENDS OF BOYS TOWN JERUSALEM
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2022

3 Donations and legacies

(Continued)

Donations and gifts

High Value Donors	4,593	-	4,593	3,910
RH Appeal	33,750	-	33,750	41,347
Chanukah Appeal	65,230	-	65,230	11,675
Fundraising Brochure	4,910	-	4,910	1,145
General Donations	5,714	-	5,714	14,672
Gift Aid	13,995	-	13,995	12,138
Foundation Grant Income	-	22,762	22,762	23,064
Choral Festival	3,075	-	3,075	1,101
Golf Day	-	-	-	5,626
Legacy Giving	38,039	-	38,039	3,300
Monthly Giving	7,799	-	7,799	7,198
Diary	-	-	-	670
Patron Campaign	10,000	-	10,000	15,000
Pesach Appeal	27,444	-	27,444	19,919
Simcha/Condolence	415	-	415	50
Bar Mitzvah Gift	3,599	-	3,599	3,432
In Memory	2,335	-	2,335	22,329
Purim Appeal	55	-	55	538
Summer Camp	3,995	-	3,995	6,259
Tennis Day	-	-	-	1,798
Uprooted Event	-	-	-	1,508
Wine Tasting Event	-	-	-	3,305
	<u>224,948</u>	<u>22,762</u>	<u>247,710</u>	<u>200,009</u>

4 Charitable activities

	Charitable activities	Charitable activities
	2022	2021
	£	£
Other trading activities	<u>6,401</u>	<u>26,806</u>
Choral Festival Tickets & Raffles	6,401	4,250
Golf Day Sponsors, Tickets & Raffle	-	21,411
Tennis Day Ticket Raffle	-	1,095
Other	-	50
	<u>6,401</u>	<u>26,806</u>

BRITISH FRIENDS OF BOYS TOWN JERUSALEM
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2022

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Total
	2022 £	2022 £	2022 £	2021 £
Donations and gifts	224,948	22,762	247,710	200,009

BRITISH FRIENDS OF BOYS TOWN JERUSALEM
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2022

8 Employees

The average monthly number of employees during the year was:

	2022	2021
	Number	Number
Total	-	-

No employees received emoluments in excess of £60,000.

There were no employees whose annual remuneration was more than £60,000.

9 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

10 Debtors

	2022	2021
	£	£
Amounts falling due within one year:		
Trade debtors	13,926	12,453
Prepayments and accrued income	888	1,663
	<u>14,814</u>	<u>14,116</u>

11 Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	1,000	2,565
Accruals and deferred income	-	690
	<u>1,000</u>	<u>3,255</u>

12 Related party transactions

There were no related party transactions during the period to August 2022.

BRITISH FRIENDS OF BOYS TOWN JERUSALEM
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2022

5 Raising funds

	Unrestricted funds	Total
	2022	2021
	£	£
<u>Fundraising</u>		
Chanukah Appeal Costs	4,076	50
Rosh Hashanah Appeal	1,663	6,019
Pesach Appeal	3,375	3,715
Annual Diary	-	578
Choral Festival	4,216	1,016
Legacies -costs	390	-
Postage & Printing	722	493
Events committee	-	40
Tennis Day -Costs	-	698
Uprooted Event Cost	-	200
Wine Tasting Costs	-	863
Golf Day - Costs	-	20,551
Advertising & Marketing	704	225
Fundraising and publicity	15,146	34,448

6 Restricted fund expenditure

	2022	2021
	£	£
Charitable expenditure		
	72,762	23,064

In 2022 the Reuben Foundation sponsored four boys for the School's 2-year College of Applied Engineering Program for \$31,000, compared to 3 boys in 2021. The £50,000 previously restricted for use in a matching campaign was used in December 2021 for that purpose.

7 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

Accounts

Charity registration number 1100332

Company registration number 04877476 (England and Wales)

BRITISH FRIENDS OF BOYS TOWN JERUSALEM

(A COMPANY LIMITED BY GUARANTEE)

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2021

BRITISH FRIENDS OF BOYS TOWN JERUSALEM
(A COMPANY LIMITED BY GUARANTEE)
LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	I H Brecker E Ehrhardt J R Moshi Professor S L Stanton D Garbacz I Z Mockton T R Laws D Baum	(Appointed 5 April 2022)
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Charity number	1100332
-----------------------	---------

Company number	04877476
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Registered office	Schaller House 44a Albert Road London NW4 2SJ
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Independent examiner	Gerald Edelman LLP 73 Cornhill London EC3V 3QQ
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BRITISH FRIENDS OF BOYS TOWN JERUSALEM

(A COMPANY LIMITED BY GUARANTEE)

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Independent examiner's report	6
Statement of financial activities	7
Balance sheet	8
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BRITISH FRIENDS OF BOYS TOWN JERUSALEM
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 AUGUST 2021

The Trustees who are also directors of the charity for the purpose of the Companies Act 2006, present their report and financial statements for the year ended 31 August 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Companies Act 2006 and "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).

Objectives and activities

The main objectives of the Charity are as follows:

- To assist at all times the institution in Israel, known internationally as Boys Town Jerusalem or locally as Kiryat Noar located in Bayit Vegan Jerusalem, which is under the governance of Dean Rabbi Moshe Linchner.
- To appeal for, solicit, and accept, donations for the purpose of the charity.
- To raise awareness of the work and needs of Boys Town Jerusalem across the UK Jewish community.

The School

Boys Town Jerusalem ('the School') is a residential school encompassing grades 7-12 and a two-year College of Applied Engineering. The curriculum, which is certified by Israel's Ministry of Education, combines the timeless values of Jewish heritage, secular education and applied technology relevant for contemporary society. British Friends of Boys Town Jerusalem helps support of all who share its vision of turning otherwise disadvantaged Israeli youth into productive citizens of tomorrow.

All the students come from disadvantaged backgrounds and 95% require financial assistance in order to receive a first-class secular education, broad Jewish curriculum, full residential boarding facilities, three freshly-prepared meals each day, dedicated counselling & special needs services, one-to-one tutoring support, & extra-curricular programme spanning educational, sporting, volunteering, social and communal activities.

Activities

The Charity over the course of the year delivered various events which were held in virtual environments, such as the Choral Festival, and then as covid restrictions eased outdoor sports tournaments. The Charity engaged individually to various high value donor groups (trusts, foundation and high net worth individuals), as well as continuing its outbound mail campaigns to its wider supporter base.

BRITISH FRIENDS OF BOYS TOWN JERUSALEM
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2021

Achievements & Performance

Over 7,500 boys have graduated from Boys Town, Jerusalem since it opened in 1949 and, despite their disadvantaged backgrounds, these young men have gone on to make major contributions to their communities and the State of Israel. Academic results for the school significantly exceed the national average, with a 92.5% pass rate in Israel's Bagrut exams compared to the national average of 70%.

Boys Town Jerusalem has transformed the lives of thousands of young Israelis, giving them and the state of Israel a brighter future. Today, 930 boys attend this remarkable school. The graduates continue to be best placed to contribute back to Israeli society.

The charitable work of British Friends of Boys Town Jerusalem supports Israel's most vulnerable children by providing them with the self belief and skills they require to benefit from a constructive future.

The notable milestones achieved during this financial year were

- Raising a total of over £226,815 delivering £187,849 in funds for Boys Town Jerusalem during the financial year.
- Remitting almost £160,000 of cash to Boys Town Jerusalem during the financial year.
- Closing down the office in Alexander House at the end of the calendar year 2019, with the reduction in 2 headcount and rental costs.
- Reducing administrative and general expenses by over 90% compared to the prior financial year. Besides the closure of the UK office, the Charity continued to operate more efficiently, such as using non paid accounting services throughout the year for the first annual period and the recruitment of a voluntary administrator.
- Hosting the second golf day with 72 players at the Grove in June 2021, which raised more than 40% than when the event was last held in 2019.
- Debuting the charity's inaugural tennis event in August 2021 at Finchley Manor Tennis Club with 45 player registrations.
- Delivering the Charity's annual Choral society in a virtual environment during lockdown, which was a global event featuring schools from the United States, Australia, Hong Kong as well as the UK.
- Hosting a series of virtual events which were wine tasting, a talk by Lyn Julius on her book "Uprooted How 3000 Years of Jewish Civilization in the Arab World Vanished Overnight", and a talk by Amanda Weinburg on her book "The Tears of Monterini".
- Successful operating over a full year for the first time without any premises or paid staff based in the UK, deploying a global centralised model using support provided at the School.
- Growing the Boys Town Reuben Scholars with the Reuben Foundation, who increased sponsorship to three boys for the School's 2-year program in partnership with the IDF at the College of Applied Engineering.
- Benefiting from an exceptional In Memory gift of £20,000.
- Updating the Charity's governance through revisions to its Articles of Association.
- Publication of the Charity's Safeguarding Policy.

BRITISH FRIENDS OF BOYS TOWN JERUSALEM
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2021

The trustees are content with both the growth of the Charity's awareness and the total income raised through a flexible response to the challenges of the year. The trustees were pleased to introduce new events and embed existing ones against an environment impacted by covid restrictions and the inclement weather which affected both sporting occasions.

In the first annual period without the overheads associated running the UK office, the trustees are satisfied there was no operational downside whilst substantially improving gross to net income conversion. In a technology age enabled by instant communication and electronic document sharing, the support provided by the School has suitably replaced the Charity's staffed office at Alexander House.

Public benefit

British Friends of Boys Town Jerusalem is to benefit economically deprived youth in Israel to give them a hope and a future by practical support from donations made by individuals and organisations worldwide.

The Trustees have considered the objectives and activities and concluded:

- That the aims of the organisation continue to be charitable.
- That the aims and the work done give identifiable benefits to the charitable sector and both indirectly and directly to individuals in need.
- That the benefits are for the public, are not unreasonably restricted in any way and certainly not by ability to pay.
- That there is no detrimental or harm from the aims or activities.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Plans for future periods

The trustees launched a donation matching campaign in December 2021 to realise several objectives; a fund raise of £180,000, increasing awareness to new supporters, and delivering a campaign relevant for contemporary demographics through digital social media.

Unfortunately with covid infections reaching record infection levels in the UK over December 2021, the decision was taken to cancel the planned choral festival at the Arts Depot scheduled for February 2022.

Reserves policy

The policy is to maintain the equivalent of at least one quarter of budgeted operating expenditure as unrestricted reserves in order to cover cash outflows. Without monthly overheads, the planning horizon is largely focused largely on the scale as well as timing of income and expenditure from upcoming campaigns.

BRITISH FRIENDS OF BOYS TOWN JERUSALEM
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2021

Structure, governance and management

Following the unanticipated resignation of the Charity's previous Chairman during the last financial year, David Garbacz was appointed Chairman in January 2021.

The trustees delegate day to day running of the Charity to the UK Development Coordinator, Joshua Churney, based at the School. The International Development Director and the UK Development Coordinator are responsible under the guidance of the trustees for delivering various day to day operational activities such as fundraising, marketing, communications, School visits, and delivering global synergies (such as combining marketing communications and leveraging functional expertise). The International Development Director, Yoni Strimber, who is also based at the School leads worldwide fundraising across the UK, USA, Canada, Australia, and Israel.

The trustees are divided into two subcommittees. The Finance Committee is led by the Treasurer and is broadly responsible for accounting, reporting and governance. The Events Committee is broadly responsible for the planning & execution of events. All trustees are tasked with fund raising.

The Chairman is responsible for setting the agenda for trustee meetings, ensuring trustees receive accurate, timely and clear information, keeping track of the contribution of individual trustees, and acting as the lead representative for presenting the Charity externally. Whilst all trustees are responsible for setting the Charity's direction and strategy, the chairman's role is to gain consensus for any agreed policy. In the event a unanimous decision is not reached amongst trustees, the Chairman communicates the final agreed decision.

The trustees believe that at all times there should be a minimum of three trustees and therefore a minimum of three board directors. Any of the existing trustees have the opportunity to put forward prospective trustees for consideration. Prospective trustees have an interview and are then invited to attend a meeting as an observer before an offer is made to join the board. In the event the trustees are not unanimous in the recruitment decision, the final decision on whether a trustee should be appointed to the board remains with the Chairman.

British Friends of Boys Town Jerusalem is a company limited by guarantee without share capital. Its governance is determined by the memorandum and articles of association dated August 2003, with amendments unanimously approved by special resolution at the Annual General Meeting on 20th January 2021.

The trustees have considered the Charity's commission's public benefit guidance in the decision making and operation of British Friends of Boys Town Jerusalem. No significant departure from the guidance has been noted. 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 the major risks.

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 the major risks.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

I H Brecker
E Ehrhardt
J R Moshi
Professor S L Stanton
D Garbacz
I Z Mockton
T R Laws
D Baum

(Appointed 5 April 2022)

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute a maximum of £10 each in the event of a winding up.

BRITISH FRIENDS OF BOYS TOWN JERUSALEM
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2021

Chairman
D Garbacz

The Trustees' report was approved by the Board of Trustees.



J R Moshi
Trustee
Dated: 24 May 2022

**BRITISH FRIENDS OF BOYS TOWN JERUSALEM
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF BRITISH FRIENDS OF BOYS TOWN JERUSALEM**

I report to the Trustees on my examination of the financial statements of British Friends of Boys Town Jerusalem (the Charity) for the year ended 31 August 2021.

Responsibilities and basis of report

As the Trustees of the Charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no 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 Charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.

Gerald Edelman LLP

73 Cornhill
London
EC3V 3QQ

Dated: 24 May 2022

BRITISH FRIENDS OF BOYS TOWN JERUSALEM
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 AUGUST 2021

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
	Notes				
<u>Income from:</u>					
Donations and legacies	3	156,945	23,064	180,009	197,335
Other trading activities	4	26,806	-	26,806	9,471
Investments	5	-	-	-	105
Material item of income		20,000	-	20,000	50,000
Total income		<u>203,751</u>	<u>23,064</u>	<u>226,815</u>	<u>256,911</u>
<u>Expenditure on:</u>					
Raising funds	6	34,448	-	34,448	17,352
Charitable activities		134,920	-	134,920	273,084
Professional fees		3,783	-	3,783	10,737
Staff and training costs		-	-	-	33,146
Other office overheads		735	-	735	6,040
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Restricted charitable expenditure	7	-	23,064	23,064	26,517
Total resources expended		<u>173,886</u>	<u>23,064</u>	<u>196,950</u>	<u>366,876</u>
Net income/(expenditure) for the year/ Net movement in funds		29,865	-	29,865	(109,965)
Fund balances at 1 September 2020		46,436	50,000	96,436	206,401
Fund balances at 31 August 2021		<u>76,301</u>	<u>50,000</u>	<u>126,301</u>	<u>96,436</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

BRITISH FRIENDS OF BOYS TOWN JERUSALEM
(A COMPANY LIMITED BY GUARANTEE)
BALANCE SHEET
AS AT 31 AUGUST 2021

		2021		2020	
	Notes	£	£	£	£
Current assets					
Debtors	10	14,116		15,883	
Cash at bank and in hand		115,440		83,153	
		<u>129,556</u>		<u>99,036</u>	
Creditors: amounts falling due within one year	11	(3,255)		(2,600)	
Net current assets			<u>126,301</u>		<u>96,436</u>
Income funds					
Unrestricted funds			76,301		46,436
Restricted funds			50,000		50,000
			<u>126,301</u>		<u>96,436</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 August 2021.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 24 May 2022



J R Moshi
Trustee

Company Registration No. 04877476

BRITISH FRIENDS OF BOYS TOWN JERUSALEM
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021

1 Accounting policies

Charity information

British Friends of Boys Town Jerusalem is a private company limited by guarantee incorporated in England and Wales. The registered office is Schaller House, 44a Albert Road, London, NW4 2SJ.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Incoming resources

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

BRITISH FRIENDS OF BOYS TOWN JERUSALEM
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2021

1 Accounting policies

(Continued)

1.5 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

BRITISH FRIENDS OF BOYS TOWN JERUSALEM
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2021

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Total
	2021 £	2021 £	2021 £	2020 £
Donations and gifts	176,945	23,064	200,009	247,335
Donations and gifts				
High Value Donors	3,910	-	3,910	65,400
RH Appeal	41,347	-	41,347	49,444
Chanukah Appeal	11,675	-	11,675	299
Fundraising Brochure	1,145	-	1,145	7,110
General Donations	14,672	-	14,672	12,287
Gift Aid	12,138	-	12,138	7,468
Corona Campaign	-	-	-	1,159
Foundation Grant Income	-	23,064	23,064	18,517
Choral Festival	1,101	-	1,101	17,775
Golf Day	5,626	-	5,626	-
Legacy Giving	3,300	-	3,300	6,500
Monthly Giving	7,198	-	7,198	3,801
Diary	670	-	670	360
Patron Campaign	15,000	-	15,000	10,000
Pesach Appeal	19,919	-	19,919	26,221
Simcha/Condolence	50	-	50	185
Bar Mitzvah Gift	3,432	-	3,432	225
In Memory	22,329	-	22,329	598
Purim Appeal	538	-	538	-
Kol Nidre Appeal	-	-	-	6,880
Summer Camp	6,259	-	6,259	5,106
Restricted Income	-	-	-	8,000
Tennis Day	1,798	-	1,798	
Uprooted Event	1,508	-	1,508	
Wine Tasting Event	3,330	-	3,305	
	176,945	23,064	200,009	247,335

Included within the 2021 In Memory figure is an amount of £20,000 from a single donor.

Included within the above High Value Donors figure is a restricted amount of £50,000 from a single donor.

BRITISH FRIENDS OF BOYS TOWN JERUSALEM
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2021

4 Charitable activities

	Charitable activities	Charitable activities
	2021	2020
	£	£
Other trading activities	26,806	9,471
	<u> </u>	<u> </u>
Choral Festival Sponsors & Tickets	4,250	9,471
Golf Day Sponsors, Tickets & Raffle	21,411	-
Tennis Day Ticket Raffle	1,095	-
Other	50	-
	<u> </u>	<u> </u>
	26,806	9,471
	<u> </u>	<u> </u>

5 Investments

	Total	Unrestricted funds
	2021	2020
	£	£
Interest receivable	-	105
	<u> </u>	<u> </u>

BRITISH FRIENDS OF BOYS TOWN JERUSALEM
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2021

6 Raising funds

	Unrestricted funds	Total
	2021	2020
	£	£
<u>Fundraising</u>		
Chanukah Appeal Costs	50	-
Rosh Hashanah Appeal	6,019	2,929
Pesach Appeal	3,715	3,147
Annual Diary	578	761
Choral Festival	1,016	7,152
Other Campaigns	-	400
Postage & Printing	493	1,979
Events committee	40	68
Fundraising Brochure	-	300
Tennis Day -Costs	698	-
Uprooted Event Cost	200	-
Wine Tasting Costs	863	-
Golf Day - Costs	20,551	-
Advertising & Marketing	225	616
Fundraising and publicity	34,448	17,352

7 Restricted fund expenditure

	Charitable Expenditure	Charitable Expenditure
	2021	2020
	£	£
Charitable expenditure	23,064	26,517

A donation of \$7,500 from the Kirsh Foundation was received in both the 2021 and 2020 financial years, which was originated by British Friends of Boys Town Jerusalem but sent directly to the school. In 2021 the Reuben Foundation sponsored three boys for the School's 2-year College of Applied Engineering Program for \$23,250, compared to 2 boys in 2020 for \$15,500.

8 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

BRITISH FRIENDS OF BOYS TOWN JERUSALEM
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2021

9 Employees

The average monthly number of employees during the year was:

2021	2020
Number	Number
-	2
<u> </u>	<u> </u>

No employees received emoluments in excess of £60,000.

There were no employees whose annual remuneration was more than £60,000.

10 Debtors

	2021	2020
	£	£
Amounts falling due within one year:		
Trade debtors	11,680	7,350
Prepayments and accrued income	2,436	8,533
	<u>14,116</u>	<u>15,883</u>

11 Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	2,565	1,400
Accruals and deferred income	690	1,200
	<u>3,255</u>	<u>2,600</u>

12 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total	Total
	2021	2021	2021	2020
	£	£	£	£
Fund balances at 31 August 2021 are represented by:				
Current assets/(liabilities)	126,301	-	126,301	96,436
	<u>126,301</u>	<u>-</u>	<u>126,301</u>	<u>96,436</u>

13 Related party transactions

There were no related party transactions during the period to August 2021.

Accounts

Charity Registration No. 1100332

Company Registration No. 04877476 (England and Wales)

BRITISH FRIENDS OF BOYS TOWN JERUSALEM
(A COMPANY LIMITED BY GUARANTEE)
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020

BRITISH FRIENDS OF BOYS TOWN JERUSALEM
(A COMPANY LIMITED BY GUARANTEE)
LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	I H Brecker	
	E Ehrhardt	
	J R Moshi	
	Professor S L Stanton	
	D Garbacz	
	I Z Mockton	(Appointed 23 August 2020)
	T R Laws	(Appointed 23 August 2020)
Charity number	1100332	
Company number	4877476	
Registered office	Schaller House	
	44a Albert Road	
	London	
	NW4 2SJ	
Independent examiner	Gerald Edelman	
	73 Cornhill	
	London	
	EC3V 3QQ	

BRITISH FRIENDS OF BOYS TOWN JERUSALEM
(A COMPANY LIMITED BY GUARANTEE)
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Balance sheet	9
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BRITISH FRIENDS OF BOYS TOWN JERUSALEM (A COMPANY LIMITED BY GUARANTEE) TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 AUGUST 2020

The trustees who are also directors of the Charity for the purpose of the Companies Act 2006, present their report and financial statements for the year ended 31 August 2020.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The main objectives of the Charity are as follows:

- To assist at all times the institution in Israel, known internationally as Boys Town Jerusalem or locally as Kiryat Noar located in Bayit Vegan Jerusalem, which is under the governance of Dean Rabbi Moshe Linchner.
- To appeal for, solicit, and accept, donations for the purpose of the Charity.
- To raise awareness of the work and needs of Boys Town Jerusalem across the UK Jewish community.

The School

Boys Town Jerusalem ('the School') is a residential school encompassing grades 7-12 and a two-year College of Applied Engineering. The curriculum, which is certified by Israel's Ministry of Education, combines the timeless values of Jewish heritage, secular education and applied technology relevant for contemporary society. British Friends of Boys Town Jerusalem helps support of all who share its vision of turning otherwise disadvantaged Israeli youth into productive citizens of tomorrow.

All the students come from disadvantaged backgrounds and 95% require financial assistance in order to receive a first-class secular education, broad Jewish curriculum, full residential boarding facilities, three freshly-prepared meals each day, dedicated counselling & special needs services, one-to-one tutoring support, & extra-curricular programme spanning educational, sporting, volunteering, social and communal activities.

Activities

During the period to 31st August 2020, a number of the Charity's planned events were cancelled due to the pandemic, such as the Golf Day. In the face of the UK lockdown, the Charity relied on increasing the frequency of postal and email campaigns to its existing customer base.

The only notable fundraising event was the 13th Annual Choral Festival took place at the Artsdepot in London on the 9th February 2020. The day was hosted by Jonny Caplan from Amazon's TechTalk series and had 8 Jewish Primary Schools participating with more than 700 guests.

**BRITISH FRIENDS OF BOYS TOWN JERUSALEM
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

FOR THE YEAR ENDED 31 AUGUST 2020

Achievements & Performance

Over 7,500 boys have graduated from Boys Town, Jerusalem since it opened in 1949 and, despite their disadvantaged backgrounds, these young men have gone on to make major contributions to their communities and the State of Israel. Academic results for the school significantly exceed the national average, with a 96% pass rate in Israel's Bagrut exams compared to the national average of 70%.

Boys Town Jerusalem has transformed the lives of thousands of young Israelis, giving them and the state of Israel a brighter future. Today, 930 boys attend this remarkable school. The graduates continue to be best placed to contribute back to Israeli society.

The charitable work of British Friends of Boys Town Jerusalem supports Israel's most vulnerable children by providing them with the self belief and skills they require to benefit from a constructive future.

The notable milestones achieved during this financial year were:

- Raising a total of over £256,911 delivering £187,505 in funds for Boys Town Jerusalem during the financial year.
- Remitting almost £300,000 of cash to Boys Town Jerusalem during the financial year.
- Closing down the office in Alexander House at the end of the calendar year 2019, with the elimination of all headcount and rental costs.
- Reducing administrative and general expenses by 54% compared to the prior financial year. Besides the visible and structural changes highlighted above, the trustees recruited and deployed a voluntary bookkeeper and switched the paid banking service from NatWest to a free charitable service from Clydesdale Bank.
- Launching a new operational model using a global centralised model with operational support provided at the School and working in a more co-ordinated and synergistic manner with our overseas counterpart charities under the guidance of the International Development Executive. The year included the selection and recruitment in partnership with the School of a dedicated resource supporting the Charity based at Boys Town Jerusalem.
- Launching 2 Boys Town Reuben Scholars with the Reuben Foundation, who have sponsored two boys for the School's 2-year program in partnership with the IDF at the College of Applied Engineering.
- An exceptional gift from a high value donor of £50,000.
- 42% gross income growth compared to the previous financial year from the Choral Society event, which included the receipt of a donation from a notable trust.
- Launch of a new more friendly website together with an expanded social media presence to increase donor engagement.
- Embedding the "Monthly Giving" initiative launched during the last financial year for dedicated donors at a range of monthly price points, from £1 to £59 per month, which provides the Charity with secure regular income as well as highlighting a core of engaged donors to the trustees.
- Embedding the "Legacy" programme, targeting gifts left in estates through wills. The Charity benefited from a substantial legacy for a restricted purpose in memory of a deceased relative.

The trustees are pleased with the consequences of removing the overheads associated running the UK office, both in financial and operational terms. In a period where only 8 of the 12 months benefited from these saving, the Charity nevertheless delivered a substantially improved gross to net income conversion. This action has also improved the Charity's credibility with high value discerning donors.

**BRITISH FRIENDS OF BOYS TOWN JERUSALEM
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

FOR THE YEAR ENDED 31 AUGUST 2020

The transition to a new operational model has been relatively smooth and has been supported by the use of video communications such as Zoom to maintain regular dialogue between with UK trustees and the operations at the School. The period has already translated in efficiencies and synergies through the Charity's closer integration with its worldwide sister charities.

Unfortunately, Covid-19 wiped out the event program scheduled for the second half of the year. The pandemic has created uncertainties amongst the Charity's donor base and has highlighted several higher profile charities that may be competing for donations. The Charity was also impacted by the sudden unanticipated resignation of its Chairman due to ill health, who all trustees are delighted has had a good recovery and pleased that he has accepted an honorary Vice-President position.

In view of these issues raised as well as some indications from the start of the following financial year, there are concerns whether the Charity can sustain the level of gross income raised during previous years, especially as the trustees note this year's results have benefited from an exceptional one-off high value donor donation as last year's figures did from an exceptional one-off legacy.

Public benefit

British Friends of Boys Town Jerusalem is to benefit economically deprived youth in Israel to give them a hope and a future by practical support from donations made by individuals and organisations worldwide.

The trustees have considered the objectives and activities and concluded:

- That the aims of the organisation continue to be charitable.
- That the aims and the work done give identifiable benefits to the charitable sector and both indirectly and directly to individuals in need.
- That the benefits are for the public, are not unreasonably restricted in any way and certainly not by ability to pay.
- That there is no detrimental or harm from the aims or activities.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Plans for future periods

In view of the sustained impact of Covid-19, the trustees have cancelled the tri-annual dinner which would have taken place at the start of 2021. The choral festival is planned to be moved to an online forum which will feature pupils worldwide and not just those from UK schools as in previous years which is a good example of the Charity working more in a joined-up manner with its overseas counterparts. The Charity has commenced started delivering a range of virtual events to new and existing donors and aims to recommence outdoor events where possible such as the Golf Day.

The Charity intends to look for voluntary administrative assistance to support the UK trustees who have fulfilled this role to date, as campaigns remain reliant on a high volume of paper through the UK post.

Reserves policy

The policy is to maintain the equivalent of one quarter of budgeted operating expenditure as unrestricted reserves in order to cover shortfalls. Since the removal of the staff and office rent, there is no longer a requirement to meet monthly overheads, and the planning horizon is now focused largely on the scale and timing of income expenditure from upcoming campaigns.

**BRITISH FRIENDS OF BOYS TOWN JERUSALEM
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

FOR THE YEAR ENDED 31 AUGUST 2020

Structure, governance and management

In the first four months of the financial year, the trustees delegated day to day running of the Charity to the Executive Development Director, who was a full-time employee based at Alexander House in London. After a six-week transition period, this role was effectively handed over to the UK Development Coordinator, Joshua Churney, based at the School. The Executive Development Director and the UK Development Coordinator were responsible for delivering the various day to day operational activities under the guidance of the trustees such as fundraising, marketing communications, and visits to the School, as well as delivering global synergies (such as combining marketing communications and leveraging functional expertise) with the International Development Director, Yoni Strimber, who is also based at the School and overseas fundraising worldwide including across United States, Canada, Israel and Australia.

The trustees are divided into two subcommittees; the Finance Committee, led by the Treasurer, broadly responsible for accounting, reporting & fund management of the Charity; the Events Committee broadly responsible for the planning & execution of events. All trustees are tasked with fund raising.

The Chairman is responsible for setting the agenda for trustee meetings, ensuring trustees receive accurate, timely and clear information, keeping track of the contribution of individual trustees, and acting as the lead representative for presenting the Charity externally. Whilst all trustees are responsible for setting the Charity's direction and strategy, the chairman's role is to gain consensus for any agreed policy. In the event a unanimous decision is not reached amongst trustees, the Chairman communicates the final agreed decision.

The trustees believe that at all times there should be a minimum of three trustees and therefore a minimum of three board directors. Any of the existing trustees have the opportunity to put forward prospective trustees for consideration. Prospective trustees have an interview and are then invited to attend a meeting as an observer before an offer is made to join the board. In the event the trustees are not unanimous in the recruitment decision, the final decision on whether a trustee should be appointed to the board remains with the Chairman.

British Friends of Boys Town Jerusalem is a company limited by guarantee without share capital. Its governance is determined by the memorandum and articles of association dated August 2003.

The trustees have considered the Charity's commission's public benefit guidance in the decision making and operation of British Friends of Boys Town Jerusalem. No significant departure from the guidance has been noted. 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 the major risks.

I H Brecker	
E Ehrhardt	
J R Moshi	
S A Myers	(Resigned 6 March 2020)
K S Reuben	(Resigned 14 April 2020)
L Reuben	(Resigned 14 April 2020)
Professor S L Stanton	
D Garbacz	
I Z Mockton	(Appointed 23 August 2020)
T R Laws	(Appointed 23 August 2020)

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute a maximum of £10 each in the event of a winding up.

Chairman

D Garbacz

**BRITISH FRIENDS OF BOYS TOWN JERUSALEM
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

FOR THE YEAR ENDED 31 AUGUST 2020

The trustees' report was approved by the Board of Trustees.



.....
J R Moshi

Trustee

Dated: 10th March 2021

BRITISH FRIENDS OF BOYS TOWN JERUSALEM
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF BRITISH FRIENDS OF BOYS TOWN JERUSALEM

I report to the Trustees on my examination of the financial statements of British Friends of Boys Town Jerusalem (the Charity) for the year ended 31 August 2020.

Responsibilities and basis of report

As the Trustees of the Charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no 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 Charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.



Gerald Edelman

73 Cornhill
London
EC3V 3QQ

Dated: 10 March 2021

BRITISH FRIENDS OF BOYS TOWN JERUSALEM
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2020

	Notes	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Total 2019 £
<u>Income from:</u>					
Donations and legacies	3	220,818	26,517	247,335	281,155
Other trading activities	4	9,471	-	9,471	20,109
Investments	5	105	-	105	112
Total income		<u>230,394</u>	<u>26,517</u>	<u>256,911</u>	<u>301,376</u>
<u>Expenditure on:</u>					
Raising funds	6	15,805	-	15,805	31,806
Charitable activities		273,084	-	273,084	-
Professional fees		6,152	-	6,152	9,360
Staff and training costs		33,146	-	33,146	85,934
Other office overheads		12,172	-	12,172	18,716
Restricted charitable expenditure	7	-	26,517	26,517	5,925
Total resources expended		<u>340,359</u>	<u>26,517</u>	<u>366,876</u>	<u>151,741</u>
Net (expenditure)/income for the year/ Net movement in funds		(109,965)	-	(109,965)	149,635
Fund balances at 1 September 2019		<u>206,401</u>	<u>-</u>	<u>206,401</u>	<u>56,767</u>
Fund balances at 31 August 2020		<u><u>96,436</u></u>	<u><u>-</u></u>	<u><u>96,436</u></u>	<u><u>206,401</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

BRITISH FRIENDS OF BOYS TOWN JERUSALEM
(A COMPANY LIMITED BY GUARANTEE)
BALANCE SHEET

AS AT 31 AUGUST 2020

		2020		2019	
	Notes	£	£	£	£
Current assets					
Debtors	10	15,883		32,518	
Cash at bank and in hand		83,153		183,207	
		<u>99,036</u>		<u>215,725</u>	
Creditors: amounts falling due within one year	11	<u>(2,600)</u>		<u>(9,324)</u>	
Net current assets			<u>96,436</u>		<u>206,401</u>
Income funds					
Unrestricted funds			<u>96,436</u>		<u>206,401</u>
			<u>96,436</u>		<u>206,401</u>

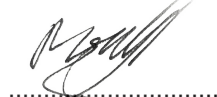
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 August 2020.

The directors acknowledge their responsibilities for ensuring that the Charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 10th March 2021.



J R Moshi
Trustee

Company Registration No. 04877476

BRITISH FRIENDS OF BOYS TOWN JERUSALEM
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2020

1 Accounting policies

Charity information

British Friends of Boys Town Jerusalem is a private company limited by guarantee incorporated in England and Wales. The registered office is Schaller House, 44a Albert Road, London, NW4 2SJ.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Incoming resources

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

**BRITISH FRIENDS OF BOYS TOWN JERUSALEM
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

FOR THE YEAR ENDED 31 AUGUST 2020

1 Accounting policies

1.5 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

BRITISH FRIENDS OF BOYS TOWN JERUSALEM
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2020

3. Donations and legacies

	Unrestricted funds	Restricted funds	Total	Total
	2020 £	2020 £	2020 £	2019 £
Donations and gifts	220,818	26,517	247,335	281,155
Donations and gifts				
High Value Donors	65,400		65,400	-
RH Appeal	49,444		49,444	52,449
Chanukah Appeal	299		299	-
Fundraising Brochure 2020 (2019)	7,110		7,110	17,000
General Donations	12,287		12,287	17,375
Gift Aid	7,468		7,468	9,612
Corona Campaign	1,159		1,159	-
Foundation Grant Income	-	18,517	18,517	5,925
Choral Festival	17,775		17,775	2,163
Golf Day	-			7,863
Legacy Giving	6,500		6,500	103,036
Monthly Giving	3,801		3,801	2,649
Diary	360		360	4,785
Patron Campaign	10,000		10,000	22,500
Pesach Appeal	26,221		26,221	28,811
Simcha/Condolence	185		185	2,100
Bar Mitzvah Gift	225		225	3,877
In Memory	598		598	470
Purim Appeal	-		-	230
School Tzedaka	-		-	10
Maccabi Fun Run	-		-	300
Kol Nidre Appeal	6,880		6,880	-
Summer Camp	5,106		5,106	-
Restricted Income	-	8,000	8,000	-
	220,818	26,517	247,335	281,155

Included within the 2020 High Value Donors figure is an amount of £50,000 from a single donor. The High Value Donor category was created during this financial year, and the 2019 income has not been restated.

Included within the 2019 Legacy Giving is an amount of £101,036 from a single donor.

BRITISH FRIENDS OF BOYS TOWN JERUSALEM
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2020

4 Charitable activities

	Charitable activities 2020 £	Charitable activities 2019 £
Other trading activities	9,471	20,109
Choral Festival	9,471	9,088
Golf Day Tickets	-	7,751
Golf Day Raffle	-	3,270
	9,471	20,109

5 Investments

	Unrestricted funds 2020 £	Unrestricted funds 2019 £
Interest receivable	105	112

BRITISH FRIENDS OF BOYS TOWN JERUSALEM
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2020

6 Raising funds

	Unrestricted funds	Total
	2020	2019
	£	£
<u>Fundraising</u>		
Rosh Hashanah Appeal	2,929	2,629
Pesach Appeal	3,147	2,952
Annual Diary	761	3,311
Choral Festival	8,605	4,853
General advertising & Marketing	-	570
Bar Mitzvah Programme	-	80
Events committee	63	13,622
Fundraising Brochure	300	1,635
General Donation	-	180
In Memory Giving - Campaign	-	159
Maccabi Fun Run	-	550
Monthly Giving Campaign	-	1,235
Patron Campaign	-	30
Fundraising and publicity	15,805	31,806

7 Restricted fund expenditure

	Charitable Expenditure	Charitable Expenditure
	2020	2019
	£	£
Charitable expenditure		
	26,517	5,925

A donation of \$7,500 from the Kirsh Foundation was received in both the 2020 and 2019 financial years, which was originated by British Friends of Boys Town Jerusalem but sent directly to the school. In 2020, the Reuben Foundation sponsored two boys for the School's 2-year College of Applied Engineering Program for \$15,500.

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

BRITISH FRIENDS OF BOYS TOWN JERUSALEM
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2020

9 Employees

The average monthly number of employees during the year was:

2020 Number	2019 Number
2	3

No employees received emoluments in excess of £60,000.

10 Debtors

	2020 £	2019 £
Amounts falling due within one year:		
Trade debtors	7,350	26,625
Prepayments and accrued income	4,364	5,895
	<u>11,714</u>	<u>32,520</u>

11 Creditors: amounts falling due within one year

	2020 £	2019 £
Other taxation and social security	-	975
Trade creditors	1,400	7,012
Other creditors	-	395
Accruals and deferred income	1,200	942
	<u>2,600</u>	<u>9,324</u>

12 Analysis of net assets between funds

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Total 2019 £
Fund balances at 31 August 2020 are represented by:				
Current assets/(liabilities)	96,436	-	96,436	206,401
	<u>96,436</u>	<u>-</u>	<u>96,436</u>	<u>206,401</u>

**BRITISH FRIENDS OF BOYS TOWN JERUSALEM
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

FOR THE YEAR ENDED 31 AUGUST 2020

13 Related party transactions

A total of £284 (2019: £864.00) was paid to Habuah UK Limited for annual business broadband & telephony. Trustees Lee Reuben & Kate Reuben, were Directors of this company during the reporting period.

A total of £324.60 (2019:£267.29) was paid to Initial Incentives Limited for various promotional items associated with fund raising events. Trustee Lee Reuben was a Director of this company during the reporting period.