

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
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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>	<u>23,534</u>
NET ASSETS		<u>15,382</u>	-	<u>15,382</u>	<u>23,534</u>
FUNDS	13				
Unrestricted funds				<u>15,382</u>	<u>23,534</u>
TOTAL FUNDS				<u>15,382</u>	<u>23,534</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>
		<hr/>	<hr/>
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
	<hr/>	<hr/>	<hr/>
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)
	<hr/>	<hr/>	<hr/>
Restricted funds			
Restricted fund	303,200	(303,200)	-
	<hr/>	<hr/>	<hr/>
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
	<hr/>	<hr/>	<hr/>
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
	<hr/>	<hr/>	<hr/>
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.