

British Supporters of Efrat

England & Wales · Charity number 1100736

Details

Other names BRITISH SUPPORTERS OF EPHRAT/YCL

Status Registered

Legal form Trust

Registered 2003-11-17

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

Contact

Address 49-51 Broughton Lane
Manchester
M8 9UE

Phone 01618341356

Email admin@efrat.org.uk

Website www.efrat.org.uk

Activities

Objects: 2.2.1 THE RELIEF FROM POVERTY; AND 2.2.2 THE ADVANCEMENT OF EDUCATION;

Activities: Makes grants to Israeli charity offering help, advice and financial aid to pregnant women considering abortion.

Classification

- **How:** Makes Grants To Organisations
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty
- **Who:** Other Charities Or Voluntary Bodies

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-05	£38,454	£5,166	-	-
2024-04-05	£34,547	£25,421	-	-
2023-04-05	£36,439	£30,851	-	-
2022-04-05	£52,030	£74,610	-	-
2021-04-05	£77,347	£51,481	-	-

Trustees

Name	Role	Appointed
MR L STERN		2011-11-18
Maurice Anthony Harris		2024-10-28
Sarah Silkin		2022-05-30

British Supporters of Efrat

England & Wales - Charity number 1100736

Accounts

CHARITY REGISTRATION NUMBER: 1100736

British Supporters of Efrat

Unaudited Financial Statements

5 April 2025

COHEN ARNOLD
Chartered Accountant
New Burlington House
1075 Finchley Road
London
NW11 0PU

British Supporters of Efrat

Financial Statements

Year ended 5 April 2025

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British Supporters of Efrat

Trustees' Annual Report

Year ended 5 April 2025

The trustees present their report and the unaudited financial statements of the charity for the year ended 5 April 2025.

Reference and administrative details

Registered charity name	British Supporters of Efrat
Charity registration number	1100736
Principal office	49-51 Broughton Lane Manchester M8 9UE
The trustees	Mrs S Silkin Mr M A Harris Mr L Stern
Independent examiner	David Goldberg, FCA DChA New Burlington House 1075 Finchley Road London NW11 0PU

Structure, governance and management

The charity is governed by a Trust Deed dated 21st June 2003.

The Trust Deed provides for a minimum of three trustees. Were there a requirement for new trustees, these would be identified and appointed by the remaining trustees.

Objectives and activities

The making of grants to an Israeli charity offering help, advice and financial aid to pregnant women considering abortion.

The charity continued to raise funds to enable it to make grants to Efrat in Israel, a charity with similar objectives.

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

Achievements and performance

During the year the charity continued to support the activities of Efrat in Israel.

British Supporters of Efrat

Trustees' Annual Report *(continued)*

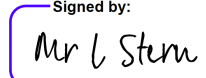
Year ended 5 April 2025

Financial review

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between 3 and 6 month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charities current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

At the year end the charity held free reserves totalling £56,707 (2024: £23,419).

The trustees' annual report was approved on 29 January 2026 and signed on behalf of the board of trustees by:

Signed by:

E679AB6B69D84A0...
Mr L Stern
Trustee

British Supporters of Efrat

Independent Examiner's Report to the Trustees of British Supporters of Efrat

Year ended 5 April 2025

I report to the trustees on my examination of the financial statements of British Supporters of Efrat ('the charity') for the year ended 5 April 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').


I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

DocuSigned by:

BC6977A4586D499
David Goldberg, FCA DChA
Independent Examiner

New Burlington House
1075 Finchley Road
London
NW11 0PU

29 January 2026

British Supporters of Efrat
Statement of Financial Activities
Year ended 5 April 2025

		2025		2024
		Unrestricted funds	Total funds	Total funds
	Note	£	£	£
Income and endowments				
Donations and legacies	4	38,454	38,454	34,547
Total income		<u>38,454</u>	<u>38,454</u>	<u>34,547</u>
Expenditure				
Expenditure on charitable activities	5,6	5,166	5,166	25,421
Total expenditure		<u>5,166</u>	<u>5,166</u>	<u>25,421</u>
Net income and net movement in funds		<u>33,288</u>	<u>33,288</u>	<u>9,126</u>
Reconciliation of funds				
Total funds brought forward		23,419	23,419	14,293
Total funds carried forward		<u>56,707</u>	<u>56,707</u>	<u>23,419</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 6 to 9 form part of these financial statements.

British Supporters of Efrat
Statement of Financial Position
5 April 2025

	Note	2025 £	2024 £
Current assets			
Cash at bank and in hand		59,107	25,579
Creditors: amounts falling due within one year	9	<u>2,400</u>	<u>2,160</u>
Net current assets		<u>56,707</u>	<u>23,419</u>
Total assets less current liabilities		<u>56,707</u>	<u>23,419</u>
Net assets		<u>56,707</u>	<u>23,419</u>
Funds of the charity			
Unrestricted funds		56,707	23,419
Total charity funds	11	<u>56,707</u>	<u>23,419</u>

These financial statements were approved by the board of trustees and authorised for issue on 29 January 2026, and are signed on behalf of the board by:

Signed by:

E679AB6B69D84A0...
Mr L Stern
 Trustee

The notes on pages 6 to 9 form part of these financial statements.

British Supporters of Efrat

Notes to the Financial Statements

Year ended 5 April 2025

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 30 St Georges Road, London, NW11 0LR.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102: (a) No cash flow statement has been presented for the company. (b) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

British Supporters of Efrat

Notes to the Financial Statements *(continued)*

Year ended 5 April 2025

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

British Supporters of Efrat**Notes to the Financial Statements** *(continued)***Year ended 5 April 2025****3. Accounting policies** *(continued)***Defined contribution plans** *(continued)*

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Donations				
Donations	38,454	38,454	34,547	34,547

5. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Support of Efrat Israel	786	786	19,121	19,121
Support costs	4,380	4,380	6,300	6,300
	<u>5,166</u>	<u>5,166</u>	<u>25,421</u>	<u>25,421</u>

6. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2025 £	Total fund 2024 £
Support of Efrat Israel	786	–	786	19,121
Governance costs	–	4,380	4,380	6,300
	<u>786</u>	<u>4,380</u>	<u>5,166</u>	<u>25,421</u>

7. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	2,400	2,160

8. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

British Supporters of Efrat**Notes to the Financial Statements** *(continued)***Year ended 5 April 2025****9. Creditors: amounts falling due within one year**

	2025	2024
	£	£
Accruals and deferred income	<u>2,400</u>	<u>2,160</u>

10. Pensions and other post retirement benefits**Defined contribution plans**

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £Nil (2024: £120).

11. Analysis of charitable funds**Unrestricted funds**

	At			At
	6 April 2024	Income	Expenditure	5 April 2025
	£	£	£	£
General funds	<u>23,419</u>	<u>38,454</u>	<u>(5,166)</u>	<u>56,707</u>

	At			At
	6 April 2023	Income	Expenditure	5 April 2024
	£	£	£	£
General funds	<u>14,293</u>	<u>34,547</u>	<u>(25,421)</u>	<u>23,419</u>

12. Analysis of net assets between funds

	Unrestricted	Total Funds
	Funds	2025
	£	£
Current assets	59,107	59,107
Creditors less than 1 year	<u>(2,400)</u>	<u>(2,400)</u>
Net assets	<u>56,707</u>	<u>56,707</u>

	Unrestricted	Total Funds
	Funds	2024
	£	£
Current assets	25,579	25,579
Creditors less than 1 year	<u>(2,160)</u>	<u>(2,160)</u>
Net assets	<u>23,419</u>	<u>23,419</u>

13. Related parties

There were no related party transactions in the year.

British Supporters of Efrat

England & Wales - Charity number 1100736

Accounts

CHARITY REGISTRATION NUMBER: 1100736

British Supporters of Efrat

Unaudited Financial Statements

5 April 2024

COHEN ARNOLD
Chartered Accountant
New Burlington House
1075 Finchley Road
London
NW11 0PU

British Supporters of Efrat

Financial Statements

Year ended 5 April 2024

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British Supporters of Efrat

Trustees' Annual Report

Year ended 5 April 2024

The trustees present their report and the unaudited financial statements of the charity for the year ended 5 April 2024.

Reference and administrative details

Registered charity name	British Supporters of Efrat
Charity registration number	1100736
Principal office	49-51 Broughton Lane Manchester M8 9UE
The trustees	Mr M A Harris Mrs S Silkin Mr L Stern
Independent examiner	David Goldberg, FCA DChA New Burlington House 1075 Finchley Road London NW11 0PU

Structure, governance and management

The charity is governed by a Trust Deed dated 21st June 2003.

The Trust Deed provides for a minimum of three trustees. Were there a requirement for new trustees, these would be identified and appointed by the remaining trustees.

Objectives and activities

The making of grants to an Israeli charity offering help, advice and financial aid to pregnant women considering abortion.

The charity continued to raise funds to enable it to make grants to Efrat in Israel, a charity with similar objectives.

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

Achievements and performance

During the year the charity continued to support the activities of Efrat in Israel.

British Supporters of Efrat

Trustees' Annual Report *(continued)*

Year ended 5 April 2024

Financial review

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between 3 and 6 month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charities current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

At the year end the charity held free reserves totalling £23,419 (2023: £14,293).

The trustees' annual report was approved on 30 January 2025 and signed on behalf of the board of trustees by:

Mr L Stern
Trustee

British Supporters of Efrat

Independent Examiner's Report to the Trustees of British Supporters of Efrat

Year ended 5 April 2024

I report to the trustees on my examination of the financial statements of British Supporters of Efrat ('the charity') for the year ended 5 April 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

David Goldberg, FCA DChA

Independent Examiner

New Burlington House
1075 Finchley Road
London
NW11 0PU

30 January 2025

British Supporters of Efrat
Statement of Financial Activities
Year ended 5 April 2024

		2024		2023
		Unrestricted funds	Total funds	Total funds
	Note	£	£	£
Income and endowments				
Donations and legacies	4	34,547	34,547	36,439
Total income		<u>34,547</u>	<u>34,547</u>	<u>36,439</u>
Expenditure				
Expenditure on charitable activities		25,421	25,421	30,851
Total expenditure		<u>25,421</u>	<u>25,421</u>	<u>30,851</u>
Net income and net movement in funds		<u>9,126</u>	<u>9,126</u>	<u>5,588</u>
Reconciliation of funds				
Total funds brought forward		14,293	14,293	8,705
Total funds carried forward		<u>23,419</u>	<u>23,419</u>	<u>14,293</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 6 to 9 form part of these financial statements.

British Supporters of Efrat
Statement of Financial Position
5 April 2024

	Note	2024 £	2023 £
Current assets			
Cash at bank and in hand		25,579	16,093
Creditors: amounts falling due within one year	8	<u>2,160</u>	<u>1,800</u>
Net current assets		<u>23,419</u>	<u>14,293</u>
Total assets less current liabilities		<u>23,419</u>	<u>14,293</u>
Net assets		<u><u>23,419</u></u>	<u><u>14,293</u></u>
Funds of the charity			
Unrestricted funds		<u>23,419</u>	<u>14,293</u>
Total charity funds	10	<u><u>23,419</u></u>	<u><u>14,293</u></u>

These financial statements were approved by the board of trustees and authorised for issue on 30 January 2025, and are signed on behalf of the board by:

Mr L Stern
Trustee

The notes on pages 6 to 9 form part of these financial statements.

British Supporters of Efrat

Notes to the Financial Statements

Year ended 5 April 2024

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 49-51 Broughton Lane, Manchester M8 9UE.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102: (a) No cash flow statement has been presented for the company.

(b) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

British Supporters of Efrat

Notes to the Financial Statements *(continued)*

Year ended 5 April 2024

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

British Supporters of Efrat

Notes to the Financial Statements *(continued)*

Year ended 5 April 2024

3. Accounting policies *(continued)*

Defined contribution plans *(continued)*

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Donations				
Donations	<u>34,547</u>	<u>34,547</u>	<u>36,439</u>	<u>36,439</u>

5. Analysis of grants

	2024 £	2023 £
Grants to institutions		
Efrat Israel	—	<u>12,000</u>
Total grants	<u>—</u>	<u>12,000</u>

The charity is affiliated to the Efrat International Organisation for Saving Israel's Babies and all grants are made in accordance with the objectives of the charity.

6. Independent examination fees

	2024 £	2023 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	<u>2,160</u>	<u>1,800</u>

7. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

8. Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	<u>2,160</u>	<u>1,800</u>

9. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £120 (2023: £Nil).

British Supporters of Efrat

Notes to the Financial Statements *(continued)*

Year ended 5 April 2024

10. Analysis of charitable funds

Unrestricted funds

	At 6 April 2023	Income	Expenditure	At 5 April 2024
	£	£	£	£
General funds	<u>14,293</u>	<u>34,547</u>	<u>(25,421)</u>	<u>23,419</u>

	At 6 April 2022	Income	Expenditure	At 5 April 2023
	£	£	£	£
General funds	<u>8,705</u>	<u>36,439</u>	<u>(30,851)</u>	<u>14,293</u>

11. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2024
	£	£
Current assets	25,579	25,579
Creditors less than 1 year	<u>(2,160)</u>	<u>(2,160)</u>
Net assets	<u>23,419</u>	<u>23,419</u>

	Unrestricted Funds	Total Funds 2023
	£	£
Current assets	16,093	16,093
Creditors less than 1 year	<u>(1,800)</u>	<u>(1,800)</u>
Net assets	<u>14,293</u>	<u>14,293</u>

12. Related parties

There were no related party transactions in the year.

British Supporters of Efrat

England & Wales - Charity number 1100736

Accounts

CHARITY REGISTRATION NUMBER: 1100736

British Supporters of Ephrat/YCL

Unaudited Financial Statements

5 April 2023

COHEN ARNOLD
Chartered Accountant
New Burlington House
1075 Finchley Road
London
NW11 0PU

British Supporters of Ephrat/YCL

Financial Statements

Year ended 5 April 2023

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British Supporters of Ephrat/YCL**Trustees' Annual Report****Year ended 5 April 2023**

The trustees present their report and the unaudited financial statements of the charity for the year ended 5 April 2023.

Reference and administrative details

Registered charity name	British Supporters of Ephrat/YCL	
Charity registration number	1100736	
Principal office	49-51 Broughton Lane Manchester M8 9UE	
The trustees	Mrs S Silkin	(Appointed 30 May 2022)
	Mr L Stern	
	Mr A J Neuwirth	
	Mr N Salomon	(Resigned 1 June 2022)
	Mr C Goldschmidt	(Resigned 1 June 2022)
Independent examiner	Cohen Arnold New Burlington House 1075 Finchley Road London NW11 0PU	

Structure, governance and management

The charity is governed by a Trust Deed dated 21st June 2003.

The Trust Deed provides for a minimum of three trustees. Were there a requirement for new trustees, these would be identified and appointed by the remaining trustees.

Objectives and activities

The making of grants to an Israeli charity offering help, advice and financial aid to pregnant women considering abortion.

The charity continued to raise funds to enable it to make grants to Efrat in Israel, a charity with similar objectives.

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

Achievements and performance

During the year the charity paid grants totalling £12,000 (2022: £67,500) to Efrat in Israel.

British Supporters of Ephrat/YCL

Trustees' Annual Report *(continued)*

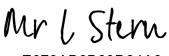
Year ended 5 April 2023

Financial review

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between 3 and 6 month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charities current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

At the year end the charity held free reserves totalling £14,293 (2022: £8,705).

The trustees' annual report was approved on 30 January 2024 and signed on behalf of the board of trustees by:

DocuSigned by:

E679AB6B69D84A0...
Mr L Stern
Trustee

British Supporters of Ephrat/YCL

Independent Examiner's Report to the Trustees of British Supporters of Ephrat/YCL

Year ended 5 April 2023

I report to the trustees on my examination of the financial statements of British Supporters of Ephrat/YCL ('the charity') for the year ended 5 April 2023.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').


I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

DocuSigned by:

BC6977A458CD499...
David Goldberg, FCA DChA
Independent Examiner

New Burlington House
1075 Finchley Road
London
NW11 0PU

30 January 2024

British Supporters of Ephrat/YCL**Statement of Financial Activities****Year ended 5 April 2023**

		2023		2022
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	4	36,439	36,439	52,030
Total income		<u>36,439</u>	<u>36,439</u>	<u>52,030</u>
Expenditure				
Expenditure on charitable activities		30,851	30,851	74,610
Total expenditure		<u>30,851</u>	<u>30,851</u>	<u>74,610</u>
Net income/(expenditure) and net movement in funds		<u>5,588</u>	<u>5,588</u>	<u>(22,580)</u>
Reconciliation of funds				
Total funds brought forward		8,705	8,705	31,285
Total funds carried forward		<u>14,293</u>	<u>14,293</u>	<u>8,705</u>

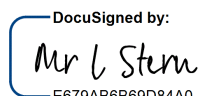
The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 6 to 9 form part of these financial statements.

British Supporters of Ephrat/YCL**Statement of Financial Position****5 April 2023**

	Note	2023 £	2022 £
Current assets			
Cash at bank and in hand		16,093	10,505
Creditors: amounts falling due within one year	8	<u>1,800</u>	<u>1,800</u>
Net current assets		<u>14,293</u>	<u>8,705</u>
Total assets less current liabilities		<u>14,293</u>	<u>8,705</u>
Net assets		<u><u>14,293</u></u>	<u><u>8,705</u></u>
Funds of the charity			
Unrestricted funds		14,293	8,705
Total charity funds	9	<u><u>14,293</u></u>	<u><u>8,705</u></u>

These financial statements were approved by the board of trustees and authorised for issue on 30 January 2024, and are signed on behalf of the board by:

DocuSigned by:

 E679AB6B69D84A0...
Mr L Stern
 Trustee

The notes on pages 6 to 9 form part of these financial statements.

British Supporters of Ephrat/YCL

Notes to the Financial Statements

Year ended 5 April 2023

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 30 St Georges Road, London, NW11 0LR.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102: (a) No cash flow statement has been presented for the company.

(b) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

British Supporters of Ephrat/YCL

Notes to the Financial Statements *(continued)*

Year ended 5 April 2023

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Donations				
Donations	36,439	36,439	52,030	52,030

British Supporters of Ephrat/YCL**Notes to the Financial Statements** *(continued)***Year ended 5 April 2023****5. Analysis of grants**

	2023	2022
	£	£
Grants to institutions		
Efrat Israel	12,000	67,500
Total grants	<u>12,000</u>	<u>67,500</u>

The charity is affiliated to the Efrat International Organisation for Saving Israel's Babies and all grants are made in accordance with the objectives of the charity.

6. Independent examination fees

	2023	2022
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	<u>1,800</u>	<u>1,800</u>

7. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

8. Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals and deferred income	<u>1,800</u>	<u>1,800</u>

9. Analysis of charitable funds**Unrestricted funds**

	At 6 April 2022	Income £	Expenditure £	At 5 April 2023
General funds	<u>8,705</u>	<u>36,439</u>	<u>(30,851)</u>	<u>14,293</u>

	At 6 April 2021	Income £	Expenditure £	At 5 April 2022
General funds	<u>31,285</u>	<u>52,030</u>	<u>(74,610)</u>	<u>8,705</u>

British Supporters of Ephrat/YCL**Notes to the Financial Statements** *(continued)***Year ended 5 April 2023****10. Analysis of net assets between funds**

	Unrestricted Funds	Total Funds 2023
	£	£
Current assets	16,093	16,093
Creditors less than 1 year	(1,800)	(1,800)
Net assets	<u>14,293</u>	<u>14,293</u>
	Unrestricted Funds	Total Funds 2022
	£	£
Current assets	10,505	10,505
Creditors less than 1 year	(1,800)	(1,800)
Net assets	<u>8,705</u>	<u>8,705</u>

11. Related parties

There were no related party transactions in the year.

British Supporters of Efrat

England & Wales - Charity number 1100736

Accounts

Charity registration number 1100736

BRITISH SUPPORTERS OF EFRAT
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2022

BRITISH SUPPORTERS OF EFRAT

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr L Stern Mr A J Neuwirth Mrs S Silkin	(Appointed 30 May 2022)
Charity number	1100736	
Principal address	49-51 Broughton Lane Manchester M8 9UE	
Independent examiner	Berish Hoffman FCA Landau Morley LLP 325-327 Oldfield Lane North Middlesex UB6 0FX	

BRITISH SUPPORTERS OF EFRAT

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BRITISH SUPPORTERS OF EFRAT

TRUSTEES' REPORT

FOR THE YEAR ENDED 5 APRIL 2022

The trustees present their annual report and financial statements for the year ended 5 April 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 charity's [governing document], the Charities Act 2011 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)" (effective 1 January 2019).

Objectives and activities

The making of grants to an Israeli charity offering help, advice and financial aid to pregnant women considering abortion.

The charity continued to raise funds to enable it to make grants to Efrat in Israel, a charity with similar objectives.

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

Achievements and performance

During the year the charity paid grants totalling £67,500 (2021: £42,600) to Efrat in Israel.

Financial review

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

At the year end the charity held free reserves totalling £8,705 (2021: £31,285).

Structure, governance and management

The charity is governed by a Trust Deed dated 21st June 2003.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr L Stern

Mr A J Neuwirth

Mr N Salamon

(Resigned 1 June 2022)

Mr C Goldschmidt

(Resigned 1 June 2022)

Mrs S Silkin

(Appointed 30 May 2022)

The Trust Deed provides for a minimum of three trustees. Were there a requirement for new trustees, these would be identified and appointed by the remaining trustees.

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

Mr A J Neuwirth

Trustee

16 January 2023

BRITISH SUPPORTERS OF EFRAT

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BRITISH SUPPORTERS OF EFRAT

I report to the trustees on my examination of the financial statements of British Supporters of Efrat (the charity) for the year ended 5 April 2022.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of 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

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Berish Hoffman FCA

Landau Morley LLP
325-327 Oldfield Lane North
Middlesex
UB6 0FX

Dated: 16 January 2023

BRITISH SUPPORTERS OF EFRAT

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 5 APRIL 2022

		Unrestricted funds	Unrestricted funds
		2022	2021
	Notes	£	£
<u>Income and endowments from:</u>			
Donations and legacies	3	52,030	74,713
Other income	4	-	2,634
		<hr/>	<hr/>
Total income		52,030	77,347
		<hr/>	<hr/>
<u>Expenditure on:</u>			
Charitable activities	5	74,610	51,481
		<hr/>	<hr/>
Net (expenditure)/income for the year/ Net movement in funds		(22,580)	25,866
Fund balances at 6 April 2021		31,285	5,419
		<hr/>	<hr/>
Fund balances at 5 April 2022		8,705	31,285
		<hr/> <hr/>	<hr/> <hr/>

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

All income and expenditure derive from continuing activities.

BRITISH SUPPORTERS OF EFRAT

BALANCE SHEET

AS AT 5 APRIL 2022

	Notes	2022 £	£	2021 £	£
Current assets					
Cash at bank and in hand		10,505		33,085	
Creditors: amounts falling due within one year	9	<u>(1,800)</u>		<u>(1,800)</u>	
Net current assets			<u>8,705</u>		<u>31,285</u>
Income funds					
Unrestricted funds			<u>8,705</u>		<u>31,285</u>
			<u>8,705</u>		<u>31,285</u>

The financial statements were approved by the Trustees on 16 January 2023

Mr A J Neuwirth
Trustee

BRITISH SUPPORTERS OF EFRAT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 5 APRIL 2022

1 Accounting policies

Charity information

The charity is registered in England and Wales and is unincorporated. The address of the principal office is 49-51 Broughton Lane, Manchester, M8 9UE

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). 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 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.

1.4 Income 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.

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 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

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.

BRITISH SUPPORTERS OF EFRAT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2022

1 Accounting policies

(Continued)

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	Unrestricted funds
	2022	2021
	£	£
Donations and gifts	52,030	74,713
	<u> </u>	<u> </u>

4 Other income

	Total	Unrestricted funds
	2022	2021
	£	£
Tax refunds	-	2,634
	<u> </u>	<u> </u>

BRITISH SUPPORTERS OF EFRAT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2022

5 Charitable activities

	2022 £	2021 £
Grant funding of activities (see note 6)	67,500	42,600
Share of support costs (see note 7)	5,310	6,871
Share of governance costs (see note 7)	1,800	2,010
	<u>74,610</u>	<u>51,481</u>

6 Grants payable

	2022 £	2021 £
Grants to institutions: Efrat, Israel	67,500	42,600
	<u>67,500</u>	<u>42,600</u>

7 Support costs

	Support costs £	Governance costs £	2022 £	Support costs £	Governance costs £	2021 £
Advertising	1,620	-	1,620	3,930	-	3,930
Printing, postage and stationary	2,286	-	2,286	2,185	-	2,185
Bank charges	762	-	762	118	-	118
Office costs	642	-	642	638	-	638
Accountancy fees	-	1,800	1,800	-	1,800	1,800
Legal and other professional fees	-	-	-	-	210	210
	<u>5,310</u>	<u>1,800</u>	<u>7,110</u>	<u>6,871</u>	<u>2,010</u>	<u>8,881</u>
Analysed between Charitable activities	<u>5,310</u>	<u>1,800</u>	<u>7,110</u>	<u>6,871</u>	<u>2,010</u>	<u>8,881</u>

Governance costs include amounts payable to the Independent Examiner.

8 Trustees

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

BRITISH SUPPORTERS OF EFRAT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2022

9 Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals and deferred income	1,800	1,800
	<u>1,800</u>	<u>1,800</u>

10 Analysis of net assets between funds

	Unrestricted funds 2022	Unrestricted funds 2021
	£	£
Fund balances at 5 April 2022 are represented by:		
Current assets/(liabilities)	8,705	31,285
	<u>8,705</u>	<u>31,285</u>
	<u>8,705</u>	<u>31,285</u>

11 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

British Supporters of Efrat

England & Wales - Charity number 1100736

Accounts

British Supporters of Ephrat/YCL
Unaudited Financial Statements
5 April 2021

A J BRACEINER FCA

Chartered Accountant
Park House
Russell Gardens
London
NW11 9NJ

British Supporters of Ephrat/YCL

Financial Statements

Year ended 5 April 2021

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Notes to the financial statements	6

British Supporters of Ephrat/YCL

Trustees' Annual Report

Year ended 5 April 2021

The trustees present their report and the unaudited financial statements of the charity for the year ended 5 April 2021.

Reference and administrative details

Registered charity name	British Supporters of Ephrat/YCL
Charity registration number	1100736
Principal office	49-51 Broughton Lane Manchester M8 9UE

The trustees

Mr L Stern
Mr A J Neuwirth
Mr N Salomon
Mr C Goldschmidt

Independent examiner	Abraham J Braceiner FCA Park House Russell Gardens London NW11 9NJ
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Structure, governance and management

Structure

The charity is governed by a Trust Deed dated 21st June 2003.

Governance and management

The Trust Deed provides for a minimum of three trustees. Were there a requirement for new trustees, these would be identified and appointed by the remaining trustees.

Objectives and activities

Objectives

The making of grants to an Israeli charity offering help, advice and financial aid to pregnant women considering abortion.

The trustees have considered the Charity Commission's guidance on public benefit and consider that the charity conforms with them.

Activities

The charity continued to raise funds to enable it to make grants to the Israeli charity.

Achievements and performance

Donations received during the year increased substantially compared to the previous period.

British Supporters of Ephrat/YCL

Trustees' Annual Report *(continued)*

Year ended 5 April 2021

Financial review

The trustees have set a policy of distributing all available funds as soon as possible, retaining the bare minimum to meet running expenses.

The trustees' annual report was approved on 25 January 2022 and signed on behalf of the board of trustees by:

Mr L Stern
Trustee

British Supporters of Ephrat/YCL

Independent Examiner's Report to the Trustees of British Supporters of Ephrat/YCL

Year ended 5 April 2021

I report to the trustees on my examination of the financial statements of British Supporters of Ephrat/YCL ('the charity') for the year ended 5 April 2021.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Abraham J Braceiner FCA
Independent Examiner

Park House
Russell Gardens
London
NW11 9NJ

British Supporters of Ephrat/YCL

Statement of Financial Activities

Year ended 5 April 2021

		2021		2020
		Unrestricted funds	Total funds	Total funds
	Note	£	£	£
Income and endowments				
Donations and legacies	4	74,713	74,713	49,918
Other income	5	2,634	2,634	4,988
Total income		<u>77,347</u>	<u>77,347</u>	<u>54,906</u>
Expenditure				
Expenditure on charitable activities		51,481	51,481	64,468
Total expenditure		<u>51,481</u>	<u>51,481</u>	<u>64,468</u>
Net income/(expenditure) and net movement in funds		<u>25,866</u>	<u>25,866</u>	<u>(9,562)</u>
Reconciliation of funds				
Total funds brought forward		5,419	5,419	14,981
Total funds carried forward		<u>31,285</u>	<u>31,285</u>	<u>5,419</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 6 to 9 form part of these financial statements.

British Supporters of Ephrat/YCL

Statement of Financial Position

5 April 2021

	Note	2021 £	2020 £
Current assets			
Cash at bank and in hand		33,085	7,219
Creditors: amounts falling due within one year	9	<u>1,800</u>	<u>1,800</u>
Net current assets		<u>31,285</u>	<u>5,419</u>
Total assets less current liabilities		<u>31,285</u>	<u>5,419</u>
Net assets		<u>31,285</u>	<u>5,419</u>
Funds of the charity			
Unrestricted funds		<u>31,285</u>	<u>5,419</u>
Total charity funds	10	<u>31,285</u>	<u>5,419</u>

These financial statements were approved by the board of trustees and authorised for issue on 25 January 2022, and are signed on behalf of the board by:

Mr L Stern
Trustee

The notes on pages 6 to 9 form part of these financial statements.

British Supporters of Ephrat/YCL

Notes to the Financial Statements

Year ended 5 April 2021

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 30 St Georges Road, London, NW11 0LR.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102: (a) No cash flow statement has been presented for the company.

(b) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

British Supporters of Ephrat/YCL

Notes to the Financial Statements *(continued)*

Year ended 5 April 2021

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Donations				
Donations	74,713	74,713	49,918	49,918

British Supporters of Ephrat/YCL

Notes to the Financial Statements *(continued)*

Year ended 5 April 2021

5. Other income

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Tax refunds	<u>2,634</u>	<u>2,634</u>	<u>4,988</u>	<u>4,988</u>

6. Analysis of grants

Efrat Israel			2021 £	54,000
			2021 £	2020 £
Grants to institutions				
Grants to institutions			–	<u>54,000</u>
Total grants			<u>–</u>	<u>54,000</u>

The charity is affiliated to the Efrat International Organisation for Saving Israel's Babies and all grants are made in accordance with the objectives of the charity.

7. Independent examination fees

	2021 £	2020 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,800</u>	<u>1,800</u>

8. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

9. Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	<u>1,800</u>	<u>1,800</u>

British Supporters of Ephrat/YCL

Notes to the Financial Statements *(continued)*

Year ended 5 April 2021

10. Analysis of charitable funds

Unrestricted funds

	At 6 April 2020	Income	Expenditure	At 5 April 2021
	£	£	£	£
General funds	<u>5,419</u>	<u>77,347</u>	<u>(51,481)</u>	<u>31,285</u>

	At 6 April 2019	Income	Expenditure	At 5 April 2020
	£	£	£	£
General funds	<u>14,981</u>	<u>54,906</u>	<u>(64,468)</u>	<u>5,419</u>

11. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2021
	£	£
Current assets	33,085	33,085
Creditors less than 1 year	<u>(1,800)</u>	<u>(1,800)</u>
Net assets	<u>31,285</u>	<u>31,285</u>

	Unrestricted Funds	Total Funds 2020
	£	£
Current assets	7,219	7,219
Creditors less than 1 year	<u>(1,800)</u>	<u>(1,800)</u>
Net assets	<u>5,419</u>	<u>5,419</u>