

BRITISH FRIENDS OF UNITED HATZALAH ISRAEL

England & Wales · Charity number 1101329

Details

Other names	BRITISH FRIENDS OF HATZALA JERUSALEM, BRITISH FRIENDS OF HATZOLA ISRAEL, BRITISH FRIENDS OF HATZOLAH ISRAEL
Status	Registered
Legal form	Other
Registered	2003-12-30
Register	View on the Charity Commission register

Contact

Address	The Brentano Suite 2 Lyttelton Road London N2 0EF
Phone	020 3823 4650
Email	UK@israelrescue.org
Website	www.israelrescue.org

Activities

Objects: THE PRESERVATION AND PROTECTION OF GOOD HEALTH AND PRESERVATION OF HUMAN LIFE BY:-(I) PROVIDING FIRST AID BY CERTIFIED PERSONS.(II) TEACHING FIRST AID. (III) PROMPT ASSISTANCE TO THE PUBLIC - FIRST AID.(IV) ESTABLISHING AND OPERATING PUBLIC INSTITUTIONS AND ACTIVITIES IN THE FIELD OF HEALTH, COMMUNAL, CULTURAL RELIEF, CHARITABLE AND MERCIFUL ACTIVITIES. THE CHARITY'S AREAS OF BENEFIT IS TO BE JERUSALEM AND ITS SUBURBS.

Activities: Helping Jewish Community

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability
- **Who:** Children/young People, People With Disabilities, The General Public/mankind

Geography

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

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£2,556,738	£2,594,503	£782,372	3
2023-12-31	£3,130,826	£2,723,199	£820,137	3
2022-12-31	£1,673,284	£1,505,046	£412,510	3
2021-12-31	£808,401	£778,050	£244,272	2
2020-12-31	£820,586	£800,941	£213,921	2

Trustees

Name	Role	Appointed
Neil Blair	Chair	2022-10-25
ANTHONY YADGAROFF		2014-03-03
Florence Hasson		2022-10-25
Michael Brown		2022-10-25
Miguel Abadi		2019-01-08
Philip Patrick Vecht		2020-07-07
Sharon Mozell Kelaty		2022-01-25

Accounts

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2024
FOR
BRITISH FRIENDS OF
UNITED HATZALAH ISRAEL**

Joseph Kahan Associates LLP
Registered Auditors
Chartered Accountants
923 Finchley Road
London
NW11 7PE

**BRITISH FRIENDS OF
UNITED HATZALAH ISRAEL**

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2024**

	Page
Report of the Trustees	1 to 5
Report of the Independent Auditors	6 to 8
Statement of Financial Activities	9
Statement of Financial Position	10
Statement of Cash Flows	11
Notes to the Statement of Cash Flows	12
Notes to the Financial Statements	13 to 19

**BRITISH FRIENDS OF
UNITED HATZALAH ISRAEL**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2024**

The trustees present their report with the financial statements of the charity for the year ended 31st December 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

British Friends of United Hatzalah Israel supports United Hatzalah of Israel (United Hatzalah) an independent non-profit fully volunteer Emergency Medical Services (EMS) Organisation that assists in responding to medical emergencies throughout Israel.

The primary role of United Hatzalah volunteers - trained and certified as EMTs, Paramedics and MD's - is to provide an immediate response to incidents: establishing a life-saving bridge of medical care; transmitting vital information to control centres and once the local ambulance service arrives, working alongside its crew to enable a swift transfer to hospital.

The secret to United Hatzalah's success lies in the widespread geographic distribution of its first-responders. The volunteers are ordinary citizens, coming from all sectors of Israeli society, working and studying in virtually every town and community throughout Israel, responding to help victims, irrespective of race or creed. In addition, because seconds count, United Hatzalah uses a fleet of over 2,000 emergency vehicles including its trademark 'ambucycles' and advanced communication equipment to expedite the arrival of the nearest trained volunteers to emergency incidents - targeting a response time of less than 3 minutes from the call to the dispatch centre.

United Hatzalah has a diverse volunteer team. Among the 8,000+ volunteers, one can find religious and secular Jews, Arabs, Druze, Bedouins, and Christians. The sole criteria to become a United Hatzalah volunteer is to be willing to save anyone's life - anytime, anywhere. Countless individuals - suffering from cardiac arrests, respiratory diseases, car accidents, terrorist attacks and numerous other medical emergencies - owe their lives to the immediate response time of United Hatzalah volunteers.

United Hatzalah's education department has become an innovative leader in the fields of public health, safety and accident prevention training. Other United Hatzalah programmes include:

1. The Psychotrauma & Crisis Response Unit - This unit addresses the emotional support and stabilisation needs of family members, witnesses and bystanders during and after traumatic situations (including United Hatzalah medics exposed to traumatic calls). The unit trains mental health professionals who volunteer alongside United Hatzalah medics in the field at a time of an emergency. The unit includes 140 mental health professionals as well as nearly 500 volunteer medics trained in basic Psychological First Aid models.
2. The Ten Kavod Programme - With a mission to enhance the lives of the elderly, especially Holocaust survivors, all across Israel, trained volunteers visit over 700 participants weekly to ensure they are being taken care of and supervised medically on a regular basis. Volunteers are trained to recognise the signs of dementia, injury and malnutrition and are also familiar with the various medical, financial and social services available. The program also provides emotional support and friendship for any elderly individual who needs companionship.
3. Sandberg Women's Unit - United Hatzalah now has over 2,000 female volunteer medics, more than double the number when the Unit launched and it continues to grow. Its aim is to bring together women of diverse ethnic and religious backgrounds who will work together to serve the health needs of the entire nation in a culturally sensitive way.
4. Hospital Liaison Programme - This programme was launched to help ease pressure in Israel's overburdened and understaffed emergency rooms where long delays are negatively impacting patient treatment and outcomes. United Hatzalah volunteers support emergency room teams by taking on tasks including monitoring vital signs and electronic devices, taking blood samples and setting up intravenous infusions. Today, the programme is active in 25 hospitals across Israel and supported by over 500 volunteers and United Hatzalah aims to double its size in the next four years.

**BRITISH FRIENDS OF
UNITED HATZALAH ISRAEL**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2024**

Throughout 2024, United Hatzalah's volunteer corps has remained on high alert as the focus of ongoing hostilities shifted from North to South as well as affecting central Israel. Volunteers responded to terror and rocket-related emergencies daily. Particularly significant was its fast response to the Majdal Shams tragedy in the Golan Heights where 12 children from the Druze community were killed and dozens more injured. The ongoing swift and impactful response of the organisation since 7th October has highlighted the critical contribution United Hatzalah's community-based EMS provides in Israel.

To ensure United Hatzalah can maintain this same level of service in any situation, the organisation is now focused on bolstering its volunteer presence across the country. Its goal is to increase its network to 16,000 volunteer medics to strengthen Israel's EMS and mass casualty incident capabilities. Every single additional United Hatzalah volunteer increases the chance of a trained and equipped medic being in close proximity to an emergency, reducing response time and improving patient outcomes.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the charity are the preservation and protection of good health and preservation of human life by:

1. Providing emergency medical response and first aid by certified trained individuals
2. Teaching emergency medical response and first aid
3. Establishing and operating public institutions and undertaking activities in the field of health and charitable activities

This is achieved through United Hatzalah's activities.

United Hatzalah has a current need:

1. For further unrestricted funds in support of emergency medical activities, in particular for volunteer medic training, maintenance and replacement of ambucycles, ambulances, and other vehicles including off road 4x4 cars, boats, helicopters and drones and for the life-saving medical equipment used by volunteer medics, and development of new Volunteer Houses nationwide for use of training and medical supply storage.
2. To purchase more equipment for volunteers including new ambucycles, defibrillators, oxygen canisters and EpiPens.
3. To train expert medics in mass casualty and disaster management skills.
4. Establish an endowment funds to serve as source of future income for UH Israel.

Public benefit

The Trustees have considered the Charity Commission's general guidance on public benefit in deciding what activities the charity should undertake.

The 'Aims of the Trust' is the preservation and protection of good health and preservation of Human Life by:

- (1) Providing First Aid by certified persons.
- (2) Teaching First Aid .
- (3) Prompt assistance to the Public - First Aid.
- (4) Establishing and operating public institutions and activities in the field of health, communal, culture relief, charitable and merciful activities.

The Trustees consider that the activities explained above, adequately satisfy the public benefit requirements.

ACHIEVEMENT AND PERFORMANCE

We are pleased that despite the challenges for donors and for fundraising in 2024 , we were able to secure over £2.5m in donations from activities, including an in-person London Dinner, providing much needed unrestricted funds for the organisation.

We hope that in the coming year the support from the UK will continue to grow as we achieve greater awareness for the organisationin .

**BRITISH FRIENDS OF
UNITED HATZALAH ISRAEL**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2024**

FINANCIAL REVIEW

Financial position

The statement of financial activities shows net incoming resources for the year of a revenue nature of £2,556,738 (2023: £3,130,826) and net realised outgoing resources of £2,594,503 (2023 :£2,723,199) .

The total reserves at the year end stand at £782,373 (2023 :£820,137).

Reserves policy

The charity's reserves policy is to maintain sufficient cash reserves to enable the charity to continue its activities and services at a meaningful level, should there be a drop in income. As all income is derived from voluntary donations, the trustees review this position on a regular basis.

In view of this the trustees aim to maintain a level of reserves sufficient to meet six months basic operating costs.

Having regard to the above the Trustees are of the opinion that the unrestricted cash reserves held as at the period end, being £657,417 (2023 :£738,403) , would be sufficient to meet six months basic operating costs and, they intend to increase the reserves held in the forthcoming year.

FUTURE PLANS

The needs for medical and humanitarian support in Israel has grown significantly over the past two years and the government of Israel has recognised United Hatzalah as a national emergency service organisation. As the need in Israel grows, we plan to continue doing what we can to assist.

We aim to continue to raise funds efficiently by sharing of resources with sister supporting charities in the United States, Canada, France, Switzerland and Australia.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Trustees and organisational structure

The trust is an unincorporated trust, constituted under a Trust Deed. The trustees are appointed by the Board of Trustees, who would normally appoint new trustees to fill vacancies arising through resignation or death of an existing trustee. The trustees agree the broad strategy and areas of activity for the charity, including consideration of risk management policies and performance.

Risk management

The trustees have assessed the major risks to which the charity is exposed. All areas of work carried out by the charity are appropriately risk assessed and staff and volunteers are appropriately screened, trained and supervised. The charity contracts with outside specialist advisers whenever necessary, to provide expert advice when it is required. The Trustees take a prudent and careful approach to the management of the funds of the charity to ensure that an adequate strategy is in place to safeguard the income streams and to control the costs in both the short and long term.

As the charity relies entirely on voluntary income, and usually receives no government funding, trustees are aware that there are various risks to our financial stability in an uncertain economic climate.

The charity has been diversifying its fundraising efforts to mitigate those risks as far as possible by spreading the income streams more evenly. Risk management plans are in place to enable timely responses to any crisis designed to protect the core of the charity's work through difficult times. Systems are in place to ensure the appropriate management of all funds and suitable probity is exercised at all times in regard to the handling and recording of financial transactions.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1101329

**BRITISH FRIENDS OF
UNITED HATZALAH ISRAEL**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2024**

Principal address

Suite 12 - The Brentano Suite
First Floor, Lyttelton House
2 Lyttelton Road
London
N2 0EF

Trustees

A H Yadgaroff
M Abadi
P Vecht
Mrs S M Kelaty
N Blair
Mrs F Hasson
M Brown

Auditors

Joseph Kahan Associates LLP
Registered Auditors
Chartered Accountants
923 Finchley Road
London
NW11 7PE

Bankers

Lloyds Bank
8 Golders Green Road
London
NW11 8LJ

TRUSTEES' RESPONSIBILITY STATEMENT

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**BRITISH FRIENDS OF
UNITED HATZALAH ISRAEL**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2024**

Approved by order of the board of trustees on 1st July 2025 and signed on its behalf by:

N Blair - Trustee

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
BRITISH FRIENDS OF
UNITED HATZALAH ISRAEL**

Opinion

We have audited the financial statements of British Friends of United Hatzalah Israel (the 'charity') for the year ended 31st December 2024 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31st December 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
BRITISH FRIENDS OF
UNITED HATZALAH ISRAEL**

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Discussions with and enquires of management and the Trustees were held with a view to identifying those laws and regulations that could be expected to have a material impact on the financial statements. During the engagement team briefing, the outcomes of these discussions and enquiries were shared with the team, as well as consideration as to where and how fraud may occur in the entity.

The following laws and regulations were identified as being of significance to the entity:

- Those laws and regulations considered to have a direct effect on the financial statements include UK financial reporting standards and Charity Law.
- Those laws and regulations for which non-compliance may be fundamental to the operating aspects of the charity and therefore may have a material effect on the financial statements include compliance with the charitable objectives, public benefit, fundraising regulations, safeguarding and health and safety legislation.

Audit procedures undertaken in response to the potential risks relating to irregularities (which include fraud and non-compliance with laws and regulations) comprised of: inquiries of management and the Trustees as to whether the entity complies with such laws and regulations; enquiries with the same concerning any actual or potential litigation or claims; inspection of relevant legal correspondence; review of Trustee meeting minutes; testing the appropriateness of entries in the nominal ledger and the performance of analytical procedures to identify unexpected movements in account balances which may be indicative of fraud.

No instances of material non-compliance were identified. However, the likelihood of detecting irregularities, including fraud, is limited by the inherent difficulty in detecting irregularities, the effectiveness of the entity's controls, and the nature, timing and extent of the audit procedures performed. Irregularities that result from fraud might be inherently more difficult to detect than irregularities that result from error. As explained above, there is an unavoidable risk that material misstatements may not be detected, even though the audit has been planned and performed in accordance with ISAs (UK).

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
BRITISH FRIENDS OF
UNITED HATZALAH ISRAEL**

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Joseph Kahan Associates LLP
Registered Auditors
Chartered Accountants
923 Finchley Road
London
NW11 7PE

Date: July 2025

**BRITISH FRIENDS OF
UNITED HATZALAH ISRAEL**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2024**

		2024 Unrestricted fund £	2023 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies	3	2,556,738	3,130,826
EXPENDITURE ON			
Charitable activities	4		
Charitable		2,594,503	2,710,371
Governance costs		-	12,828
Total		2,594,503	2,723,199
NET INCOME/(EXPENDITURE)		(37,765)	407,627
RECONCILIATION OF FUNDS			
Total funds brought forward		820,137	412,510
TOTAL FUNDS CARRIED FORWARD		782,372	820,137

The notes form part of these financial statements

**BRITISH FRIENDS OF
UNITED HATZALAH ISRAEL**

**STATEMENT OF FINANCIAL POSITION
31ST DECEMBER 2024**

		2024 Unrestricted fund £	2023 Total funds £
CURRENT ASSETS	Notes		
Debtors	11	138,525	94,935
Cash at bank		657,417	738,403
		<u>795,942</u>	<u>833,338</u>
CREDITORS			
Amounts falling due within one year	12	(13,570)	(13,201)
		<u>782,372</u>	<u>820,137</u>
NET CURRENT ASSETS			
		<u>782,372</u>	<u>820,137</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>782,372</u>	<u>820,137</u>
NET ASSETS		<u>782,372</u>	<u>820,137</u>
FUNDS	13		
Unrestricted funds		782,372	820,137
TOTAL FUNDS		<u>782,372</u>	<u>820,137</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 1st July 2025 and were signed on its behalf by:

N Blair - Trustee

The notes form part of these financial statements

**BRITISH FRIENDS OF
UNITED HATZALAH ISRAEL**

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31ST DECEMBER 2024**

	Notes	2024 £	2023 £
Cash flows from operating activities			
Cash generated from operations	1	(80,986)	340,528
Net cash (used in)/provided by operating activities		(80,986)	340,528
Change in cash and cash equivalents in the reporting period		(80,986)	340,528
Cash and cash equivalents at the beginning of the reporting period		738,403	397,875
Cash and cash equivalents at the end of the reporting period		657,417	738,403

The notes form part of these financial statements

**BRITISH FRIENDS OF
UNITED HATZALAH ISRAEL**

**NOTES TO THE STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31ST DECEMBER 2024**

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

	2024 £	2023 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(37,765)	407,627
Adjustments for:		
Increase in debtors	(43,593)	(65,699)
Increase/(decrease) in creditors	372	(1,400)
Net cash (used in)/provided by operations	<u>(80,986)</u>	<u>340,528</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/1/24 £	Cash flow £	At 31/12/24 £
Net cash			
Cash at bank	738,403	(80,986)	657,417
	<u>738,403</u>	<u>(80,986)</u>	<u>657,417</u>
Total	<u>738,403</u>	<u>(80,986)</u>	<u>657,417</u>

The notes form part of these financial statements

**BRITISH FRIENDS OF
UNITED HATZALAH ISRAEL**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2024**

1. LEGAL STATUS OF THE CHARITY

The Charity is established by a declaration of Trust dated 3rd October 2003 as amended by a deed of amendment made 26th December 2003, 28th October 2004 and 22nd July 2009.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Whilst the charity raises money to fund the purchase of equipment such as ambucycles, defibrillators and resuscitation equipment, the equipment is not unique and is selected by others. Accordingly the Trustees have determined that such donations do not need to be kept as restricted funds.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

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 tax on its charitable activities.

Key judgements and estimates

In the application of the charity's accounting policies, Trustees are required to make judgements, estimates and assumptions about the carrying value of assets and liabilities that are not readily apparent from other sources. The estimates and the underlying 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 the underlying assumptions are reviewed on a on-going basis. Revisions to accounting estimates are recognised in the period to which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects the current and future periods.

The Trustees consider that there are no material judgements in applying accounting policies or key sources of estimation uncertainty.

**BRITISH FRIENDS OF
UNITED HATZALAH ISRAEL**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2024**

2. ACCOUNTING POLICIES - continued

Financial instruments

The Charity only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in non-puttable ordinary shares.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in profit or loss.

Financial assets and liabilities are offset and the net amount reported in the Balance Sheet when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Debtors

Basic financial assets, including trade and other debtors, are initially recognised at transaction price, 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. Such assets are subsequently carried at amortised cost using the effective interest method, less any impairment.

Cash and cash equivalents

Cash and cash equivalents are represented by cash in hand, deposits held at call with financial institutions, and other short-term highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

Creditors

Basic financial liabilities, including trade and other creditors, loans from third parties and loans from related parties, 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. Such instruments are subsequently carried at amortised cost using the effective interest method, less any impairment.

3. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations received	1,311,593	2,508,793
Gift aid	224,874	97,834
Special Events Revenue	1,020,271	524,199
	<u>2,556,738</u>	<u>3,130,826</u>

**BRITISH FRIENDS OF
UNITED HATZALAH ISRAEL**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2024**

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities (see note 5) £	Support costs (see note 6) £	Totals £
Charitable	646,963	1,935,000	12,540	2,594,503

5. GRANTS PAYABLE

	2024 £	2023 £
Charitable	1,935,000	2,277,000

The total grants paid to institutions during the year was as follows:

	2024 £	2023 £
Grants to institutions	1,935,000	2,277,000

6. SUPPORT COSTS

	Governance costs £
Charitable	12,540

7. AUDITORS' REMUNERATION

	2024 £	2023 £
Fees payable to the charity's auditors for the audit of the charity's financial statements	10,680	10,680
Other non-audit services	1,860	1,860

8. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

**BRITISH FRIENDS OF
UNITED HATZALAH ISRAEL**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2024**

9. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	283,007	209,933
Social security costs	26,814	25,205
Other pension costs	70,513	23,713
Total	<u>380,334</u>	<u>258,851</u>

The average monthly number of employees during the year was as follows:

	2024	2023
Administrative	3	3

The number of employees whose total employee benefits excluding pension contributions earning over £60,000, classified within £10,000 bands was as follows:

	2024	2023
£70,001 -£80,000	1	2
£80,001 -£90,000	1	
£101,001 - £110,000	1	

The total remuneration of the key management personnel during the year was £360,114 (2023: £197,096)

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	<u>3,130,826</u>
EXPENDITURE ON	
Charitable activities	
Charitable	2,710,371
Governance costs	<u>12,828</u>
Total	<u>2,723,199</u>
NET INCOME	407,627
RECONCILIATION OF FUNDS	
Total funds brought forward	412,510
TOTAL FUNDS CARRIED FORWARD	<u><u>820,137</u></u>

**BRITISH FRIENDS OF
UNITED HATZALAH ISRAEL**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2024**

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Rent deposit	1,512	1,512
HMRC Gift Aid receivable	117,434	78,423
Prepayments	19,579	15,000
	<u>138,525</u>	<u>94,935</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Taxation and social security	-	367
Other creditors	13,570	12,834
	<u>13,570</u>	<u>13,201</u>

13. MOVEMENT IN FUNDS

	At 1/1/24	Net movement in funds	At 31/12/24
	£	£	£
Unrestricted funds			
General fund	820,137	(37,765)	782,372
	<u>820,137</u>	<u>(37,765)</u>	<u>782,372</u>
TOTAL FUNDS	<u>820,137</u>	<u>(37,765)</u>	<u>782,372</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	2,556,738	(2,594,503)	(37,765)
	<u>2,556,738</u>	<u>(2,594,503)</u>	<u>(37,765)</u>
TOTAL FUNDS	<u>2,556,738</u>	<u>(2,594,503)</u>	<u>(37,765)</u>

**BRITISH FRIENDS OF
UNITED HATZALAH ISRAEL**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2024**

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/1/23 £	Net movement in funds £	At 31/12/23 £
Unrestricted funds			
General fund	412,510	407,627	820,137
TOTAL FUNDS	<u>412,510</u>	<u>407,627</u>	<u>820,137</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	3,130,826	(2,723,199)	407,627
TOTAL FUNDS	<u>3,130,826</u>	<u>(2,723,199)</u>	<u>407,627</u>

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

	At 1/1/23 £	Net movement in funds £	At 31/12/24 £
Unrestricted funds			
General fund	412,510	369,862	782,372
TOTAL FUNDS	<u>412,510</u>	<u>369,862</u>	<u>782,372</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	5,687,564	(5,317,702)	369,862
TOTAL FUNDS	<u>5,687,564</u>	<u>(5,317,702)</u>	<u>369,862</u>

**BRITISH FRIENDS OF
UNITED HATZALAH ISRAEL**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2024**

14. RELATED PARTY DISCLOSURES

During the year the charity donated £1,935,000 (2023: £2,277,000) as grants to United Hatzalah Israel for charitable activities in Israel for the purchase of emergency medical vehicles and equipment .

The charity received donations from the following trustees and key management staff during the year :

Trustees & Development Committee Members:

1. Neil Blair - Chairman (since 25th October 2022) - £50,000 (2023 : £230,000).
2. Florence Hasson - £11,900 (2023:£21,480).
3. Philip Vecht - £Nil (2023: £3,000).
4. Sharon Kelaty - £15,000 (2023: £15,185).
5. Miguel Abadi - £Nil(2023: £39,131).
6. Anthony & Karen Yadgaroff - £600 (2023: £Nil).
7. Leon Ferera & Carine Lor - £5,100 (2023: £10,800).
- 8..Anthony Abrams - £5,000 (2023: £6,000).

Key Management Staff

1. Assaf Admoni - Chief Executive Officer - £3,602 (2023 :£7,291).
2. Jodie Sinclair - Head of Business Development - £11,165 (2023: £4,039)
3. Pippa Ellis - UK Marketing and Operations Director - £132 (2023: £83).

Accounts

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2023
FOR
BRITISH FRIENDS OF
UNITED HATZALAH ISRAEL**

Joseph Kahan Associates LLP
Registered Auditors
Chartered Accountants
923 Finchley Road
London
NW11 7PE

**BRITISH FRIENDS OF
UNITED HATZALAH ISRAEL**

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2023**

	Page
Report of the Trustees	1 to 5
Report of the Independent Auditors	6 to 8
Statement of Financial Activities	9
Statement of Financial Position	10
Statement of Cash Flows	11
Notes to the Statement of Cash Flows	12
Notes to the Financial Statements	13 to 19

**BRITISH FRIENDS OF
UNITED HATZALAH ISRAEL**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2023**

The trustees present their report with the financial statements of the charity for the year ended 31st December 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

British Friends of United Hatzalah Israel supports United Hatzalah of Israel (United Hatzalah) an independent non-profit fully volunteer Emergency Medical Services (EMS) Organization that assists in responding to medical emergencies throughout Israel.

The primary role of United Hatzalah volunteers - trained and certified as EMTs, Paramedics and MD's - is to provide an immediate response to incidents: establishing a life-saving bridge of medical care; transmitting vital information to control centres and once the local ambulance service arrives, working alongside its crew to enable a swift transfer to hospital.

The secret to United Hatzalah's success lies in the widespread geographic distribution of its first-responders. The volunteers are ordinary citizens, coming from all sectors of Israeli society, working and studying in virtually every town and community throughout Israel, responding to help victims, irrespective of race or creed. In addition, because seconds count, United Hatzalah uses a fleet of over 1,300 'ambucycles' and advanced communication equipment to expedite the arrival of the nearest trained volunteers to emergency incidents - targeting a response time of less than 3 minutes from the call to the dispatch centre.

United Hatzalah has a diverse volunteer team. Among the 6,500+ volunteers, one can find religious and secular Jews, Arabs, Druze, Bedouins, and Christians. The sole criteria to become a United Hatzalah volunteer is to be willing to save anyone's life - anytime, anywhere. Countless individuals - suffering from cardiac arrests, respiratory diseases, car accidents, terrorist attacks and numerous other medical emergencies - owe their lives to the immediate response time of United Hatzalah volunteers.

United Hatzalah's education department has become an innovative leader in the fields of public health, safety and accident prevention training. Other United Hatzalah programmes include:

1. The Psychotrauma & Crisis Response Unit - This unit addresses the emotional support and stabilisation needs of family members, witnesses and bystanders during and after traumatic situations (including United Hatzalah medics exposed to traumatic calls). The unit trains mental health professionals who volunteer alongside United Hatzalah medics in the field at a time of an emergency. The unit includes around 500 responders across the country.
2. The Ten Kavod Programme - With a mission to enhance the lives of the elderly, especially Holocaust survivors, all across Israel, trained volunteers visit over 700 participants weekly to ensure they are being taken care of and supervised medically on a regular basis. The program also provides emotional support and friendship for any elderly individual who needs companionship. United Hatzalah trains medical professionals who volunteer their time to visit their assigned 'patient'.
3. Women initiatives - United Hatzalah has close to 1,000 women, and our goal is to increase this number significantly over the next 4 years. Its aim is to bring together women of diverse ethnic and religious backgrounds who will work together to serve the health needs of the entire nation. It is composed of highly engaged women who are dedicated to supporting the life-saving work of our sisters in Israel.
4. War in the South of Israel - Since the early morning hours of Shabbat, 7th October, 2023 when terrorists crossed the border into Israel and launched their savage attack on 25 communities, United Hatzalah immediately mobilized all 7,000 of its volunteers. The medics who reside in Israel's southern communities responded to calls in their own neighbourhoods, ensuring that civilians received emergency medical treatment, often under heavy gunfire. At risk to their own lives, United Hatzalah medics worked shoulder to shoulder with local citizens, and our backup medical teams from across the country raced southward and established large staging areas to treat patients on the outskirts of the occupied communities. By the end of the first day of the fighting, 1,500 United Hatzalah volunteers were engaged in treating and transporting thousands of injured to hospitals including women, children, babies, and elderly citizens.

**BRITISH FRIENDS OF
UNITED HATZALAH ISRAEL**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2023**

United Hatzalah dispatched over 120 rescue vehicles to Israel's southern region. Every kind of vehicle from Ambucar to ambulance to helicopter was deployed. Even United Hatzalah's logistic vehicles, which brought supplies to the war zone directly from our warehouse in Bet Shemesh, were used to transport lifeless bodies on their return. Several of our vehicles were damaged during that tumultuous first day of fighting. All the while, thousands of rockets were launched into Israel, bombarding Ashkelon and reaching Tel Aviv and the Jerusalem area, causing injuries and fear throughout the country.

As of now we have:

1. Treated more than 3,000 civilian adults and children.
2. Provided more than 900 civilians and volunteers with Psychotrauma first aid.
3. Evacuated 550 injured to hospitals via ambulance and helicopter.
4. Depleted 1,400 medic bags.
5. Delivered 30 tons of medical supplies & humanitarian aid to residents of the south.
6. Used 15,000 liters of gasoline to reach people in need and transport them to hospitals.
7. Purchased over \$25 million worth of medical supplies.
8. Dispatched 300 rescue vehicles to the southern and northern regions.
9. Procured 15 new emergency vehicles and ordered several more.

During the desperate first few hours and days following the horrendous Hamas attack, United Hatzalah's primary focus was on treating and evacuating the scores of wounded and dead. Overwhelmed by the sheer numbers of civilians needing emergency medical treatment, we emptied our warehouses of all supplies. Now our highest priorities are to replenish the critically needed medical equipment to prepare for the days ahead; to provide protective gear and communication equipment to our heroic medics who face danger; and to increase our capabilities to reach the scene of any emergency as fast as possible.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the charity are the preservation and protection of good health and preservation of human life by:

1. Providing emergency medical response and first aid by certified trained individuals
2. Teaching emergency medical response and first aid
3. Establishing and operating public institutions and undertaking activities in the field of health and charitable activities

This is achieved through United Hatzalah's activities.

United Hatzalah has a current need:

1. For further unrestricted funds in support of emergency medical activities, in particular for volunteer medic training, maintenance and replacement of ambucycles, ambulances, and other vehicles including off road 4x4 cars, boats, helicopters and drones and for the life-saving medical equipment used by volunteer medics, and development of new Volunteer Houses nationwide for use of training and medical supply storage.
2. To purchase more equipment for volunteers including new ambucycles, defibrillators, oxygen canisters and EpiPens.
3. To train expert medics in mass casualty and disaster management skills by attending a degree course.
4. Establish an endowment funds to serve as source of future income for UH Israel.

**BRITISH FRIENDS OF
UNITED HATZALAH ISRAEL**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2023**

OBJECTIVES AND ACTIVITIES

Public benefit

The Trustees have considered the Charity Commission's general guidance on public benefit in deciding what activities the charity should undertake.

The 'Aims of the Trust' is the preservation and protection of good health and preservation of Human Life by:

(1) Providing First Aid by certified persons. (2) Teaching First Aid . (3) Prompt assistance to the Public - First Aid.
(4) Establishing and operating public institutions and activities in the field of health, communal, culture relief, charitable and merciful activities.

The Trustees consider that the activities explained above, adequately satisfy the public benefit requirements.

ACHIEVEMENT AND PERFORMANCE

We are pleased that despite the challenges for donors and for fundraising in 2023 , we were able to increase the level of donations secured in 2022, including in-person London Dinner, providing much needed unrestricted funds for the organisation.

We hope that in the coming year the support from the UK will become greater as we achieve greater awareness in the UK.

FINANCIAL REVIEW

Financial position

The statement of financial activities shows net incoming resources for the year of a revenue nature of £3,130,826 (2022: £1,673,284) and net realised outgoing resources of £2,723,199 (2022 :£1,505,046) .

The total reserves at the year end stand at £820,137 (2022 :£412,510).

Reserves policy

The charity's reserves policy is to maintain sufficient cash reserves to enable the charity to continue its activities and services at a meaningful level, should there be a drop in income. As all income is derived from voluntary donations, the trustees review this position on a regular basis.

In view of this the trustees aim to maintain a level of reserves sufficient to meet six months basic operating costs.

Having regard to the above the Trustees are of the opinion that the unrestricted cash reserves held as at the period end, being £738,403 (2022 :£397,875) , would be sufficient to meet six months basic operating costs and, they intend to increase the reserves held in the forthcoming year.

FUTURE PLANS

The government contracts given to United Hatzalah to handle Covid transfers and vaccination services demonstrate recognition of United Hatzalah's role in the Israeli public health service. Demand is increasing and we plan to continue doing what we can to assist. We aim to continue to raise funds efficiently by sharing of resources with sister supporting charities in the United States and Canada.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Trustees and organisational structure

The trust is an unincorporated trust, constituted under a Trust Deed. The trustees are appointed by the Board of Trustees, who would normally appoint new trustees to fill vacancies arising through resignation or death of an existing trustee. The trustees agree the broad strategy and areas of activity for the charity, including consideration of risk management policies and performance.

**BRITISH FRIENDS OF
UNITED HATZALAH ISRAEL**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The trustees have assessed the major risks to which the charity is exposed. All areas of work carried out by the charity are appropriately risk assessed and staff and volunteers are appropriately screened, trained and supervised. The charity contracts with outside specialist advisers whenever necessary, to provide expert advice when it is required. The Trustees take a prudent and careful approach to the management of the funds of the charity to ensure that an adequate strategy is in place to safeguard the income streams and to control the costs in both the short and long term.

As the charity relies entirely on voluntary income, and usually receives no government funding, trustees are aware that there are various risks to our financial stability in an uncertain economic climate.

The charity has been diversifying its fundraising efforts to mitigate those risks as far as possible by spreading the income streams more evenly. Risk management plans are in place to enable timely responses to any crisis designed to protect the core of the charity's work through difficult times. Systems are in place to ensure the appropriate management of all funds and suitable probity is exercised at all times in regard to the handling and recording of financial transactions.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1101329

Principal address

Suite 12 - The Brentano Suite
First Floor, Lyttelton House
2 Lyttelton Road
London
N2 0EF

Trustees

A H Yadgaroff
M Abadi
P Vecht
Mrs S M Kelaty
N Blair
Mrs F Hasson
M Brown

Auditors

Joseph Kahan Associates LLP
Registered Auditors
Chartered Accountants
923 Finchley Road
London
NW11 7PE

Bankers

Lloyds Bank
8 Golders Green Road
London
NW11 8LJ

**BRITISH FRIENDS OF
UNITED HATZALAH ISRAEL**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2023**

TRUSTEES' RESPONSIBILITY STATEMENT

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 15th July 2024 and signed on its behalf by:

N Blair - Trustee

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
BRITISH FRIENDS OF
UNITED HATZALAH ISRAEL**

Opinion

We have audited the financial statements of British Friends of United Hatzalah Israel (the 'charity') for the year ended 31st December 2023 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31st December 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
BRITISH FRIENDS OF
UNITED HATZALAH ISRAEL**

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Discussions with and enquires of management and the Trustees were held with a view to identifying those laws and regulations that could be expected to have a material impact on the financial statements. During the engagement team briefing, the outcomes of these discussions and enquiries were shared with the team, as well as consideration as to where and how fraud may occur in the entity.

The following laws and regulations were identified as being of significance to the entity:

- Those laws and regulations considered to have a direct effect on the financial statements include UK financial reporting standards and Charity Law.
- Those laws and regulations for which non-compliance may be fundamental to the operating aspects of the charity and therefore may have a material effect on the financial statements include compliance with the charitable objectives, public benefit, fundraising regulations, safeguarding and health and safety legislation.

Audit procedures undertaken in response to the potential risks relating to irregularities (which include fraud and non-compliance with laws and regulations) comprised of: inquiries of management and the Trustees as to whether the entity complies with such laws and regulations; enquiries with the same concerning any actual or potential litigation or claims; inspection of relevant legal correspondence; review of Trustee meeting minutes; testing the appropriateness of entries in the nominal ledger and the performance of analytical procedures to identify unexpected movements in account balances which may be indicative of fraud.

No instances of material non-compliance were identified. However, the likelihood of detecting irregularities, including fraud, is limited by the inherent difficulty in detecting irregularities, the effectiveness of the entity's controls, and the nature, timing and extent of the audit procedures performed. Irregularities that result from fraud might be inherently more difficult to detect than irregularities that result from error. As explained above, there is an unavoidable risk that material misstatements may not be detected, even though the audit has been planned and performed in accordance with ISAs (UK).

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
BRITISH FRIENDS OF
UNITED HATZALAH ISRAEL**

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Joseph Kahan Associates LLP
Registered Auditors
Chartered Accountants
923 Finchley Road
London
NW11 7PE

Date: July 2024

**BRITISH FRIENDS OF
UNITED HATZALAH ISRAEL**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2023**

		2023 Unrestricted fund £	2022 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies	3	3,130,826	1,673,284
EXPENDITURE ON			
Charitable activities	4		
Charitable		2,710,371	1,492,266
Governance costs		12,828	12,780
Total		2,723,199	1,505,046
NET INCOME		407,627	168,238
RECONCILIATION OF FUNDS			
Total funds brought forward		412,510	244,272
TOTAL FUNDS CARRIED FORWARD		820,137	412,510

The notes form part of these financial statements

**BRITISH FRIENDS OF
UNITED HATZALAH ISRAEL**

**STATEMENT OF FINANCIAL POSITION
31ST DECEMBER 2023**

		2023 Unrestricted fund £	2022 Total funds £
CURRENT ASSETS	Notes		
Debtors	11	94,935	29,236
Cash at bank		738,403	397,875
		<u>833,338</u>	<u>427,111</u>
CREDITORS			
Amounts falling due within one year	12	(13,201)	(14,601)
		<u>820,137</u>	<u>412,510</u>
NET CURRENT ASSETS			
		<u>820,137</u>	<u>412,510</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		820,137	412,510
		<u>820,137</u>	<u>412,510</u>
NET ASSETS		<u>820,137</u>	<u>412,510</u>
FUNDS	13		
Unrestricted funds		820,137	412,510
TOTAL FUNDS		<u>820,137</u>	<u>412,510</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 15th July 2024 and were signed on its behalf by:

N Blair - Trustee

The notes form part of these financial statements

**BRITISH FRIENDS OF
UNITED HATZALAH ISRAEL**

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31ST DECEMBER 2023**

	Notes	2023 £	2022 £
Cash flows from operating activities			
Cash generated from operations	1	340,528	151,503
Net cash provided by operating activities		340,528	151,503
Change in cash and cash equivalents in the reporting period		340,528	151,503
Cash and cash equivalents at the beginning of the reporting period		397,875	246,372
Cash and cash equivalents at the end of the reporting period		738,403	397,875

The notes form part of these financial statements

**BRITISH FRIENDS OF
UNITED HATZALAH ISRAEL**

**NOTES TO THE STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31ST DECEMBER 2023**

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2023 £	2022 £
Net income for the reporting period (as per the Statement of Financial Activities)	407,627	168,238
Adjustments for:		
Increase in debtors	(65,699)	(29,236)
(Decrease)/increase in creditors	(1,400)	12,501
Net cash provided by operations	<u>340,528</u>	<u>151,503</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/1/23 £	Cash flow £	At 31/12/23 £
Net cash			
Cash at bank	397,875	340,528	738,403
	<u>397,875</u>	<u>340,528</u>	<u>738,403</u>
Total	<u>397,875</u>	<u>340,528</u>	<u>738,403</u>

The notes form part of these financial statements

**BRITISH FRIENDS OF
UNITED HATZALAH ISRAEL**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2023**

1. LEGAL STATUS OF THE CHARITY

The Charity is established by a declaration of Trust dated 3rd October 2003 as amended by a deed of amendment made 26th December 2003, 28th October 2004 and 22nd July 2009.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Whilst the charity raises money to fund the purchase of equipment such as ambucycles, defibrillators and resuscitation equipment, the equipment is not unique and is selected by others. Accordingly the Trustees have determined that such donations do not need to be kept as restricted funds.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

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 tax on its charitable activities.

Key judgements and estimates

In the application of the charity's accounting policies, Trustees are required to make judgements, estimates and assumptions about the carrying value of assets and liabilities that are not readily apparent from other sources. The estimates and the underlying 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 the underlying assumptions are reviewed on a on-going basis. Revisions to accounting estimates are recognised in the period to which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects the current and future periods.

The Trustees consider that there are no material judgements in applying accounting policies or key sources of estimation uncertainty.

**BRITISH FRIENDS OF
UNITED HATZALAH ISRAEL**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2023**

2. ACCOUNTING POLICIES - continued

Financial instruments

The Charity only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in non-puttable ordinary shares.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in profit or loss.

Financial assets and liabilities are offset and the net amount reported in the Balance Sheet when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Debtors

Basic financial assets, including trade and other debtors, are initially recognised at transaction price, 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. Such assets are subsequently carried at amortised cost using the effective interest method, less any impairment.

Cash and cash equivalents

Cash and cash equivalents are represented by cash in hand, deposits held at call with financial institutions, and other short-term highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

Creditors

Basic financial liabilities, including trade and other creditors, loans from third parties and loans from related parties, 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. Such instruments are subsequently carried at amortised cost using the effective interest method, less any impairment.

3. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations received	2,508,793	539,842
Gift aid	97,834	43,439
Special Events Revenue	524,199	584,522
Ukraine	-	505,481
	<u>3,130,826</u>	<u>1,673,284</u>

**BRITISH FRIENDS OF
UNITED HATZALAH ISRAEL**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2023**

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities (see note 5) £	Support costs (see note 6) £	Totals £
Charitable	433,371	2,277,000	-	2,710,371
Governance costs	288	-	12,540	12,828
	<u>433,659</u>	<u>2,277,000</u>	<u>12,540</u>	<u>2,723,199</u>

5. GRANTS PAYABLE

	2023 £	2022 £
Charitable	<u>2,277,000</u>	<u>1,089,000</u>
The total grants paid to institutions during the year was as follows:		
	2023 £	2022 £
Grants to institutions	<u>2,277,000</u>	<u>1,089,000</u>

6. SUPPORT COSTS

	Governance costs £
Governance costs	<u>12,540</u>

7. AUDITORS' REMUNERATION

	2023 £	2022 £
Fees payable to the charity's auditors for the audit of the charity's financial statements	10,680	10,680
Other non-audit services	<u>1,860</u>	<u>2,100</u>

**BRITISH FRIENDS OF
UNITED HATZALAH ISRAEL**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2023**

8. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

9. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	209,933	194,765
Social security costs	25,205	24,482
Other pension costs	23,713	21,457
Total	<u>258,851</u>	<u>240,704</u>

The average monthly number of employees during the year was as follows:

	2023	2022
Administrative	3	3

The number of employees whose total employee benefits excluding pension contributions earning over £60,000, classified within £10,000 bands was as follows:

	2023	2022
£75,000 -£79,999	2	
£140,000 -£149,999	-	1

The total remuneration of the key management personnel during the year was £197,096 (2022: £146,142)

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	<u>1,673,284</u>
EXPENDITURE ON	
Charitable activities	
Charitable	1,492,266
Governance costs	<u>12,780</u>
Total	<u>1,505,046</u>
NET INCOME	168,238

**BRITISH FRIENDS OF
UNITED HATZALAH ISRAEL**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2023**

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted
fund
£

RECONCILIATION OF FUNDS

Total funds brought forward

244,272

TOTAL FUNDS CARRIED FORWARD

412,510

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Rent deposit	1,512	1,308
HMRC Gift Aid receivable	78,423	15,489
Prepayments	15,000	12,439
	<u>94,935</u>	<u>29,236</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Taxation and social security	367	318
Other creditors	12,834	14,283
	<u>13,201</u>	<u>14,601</u>

13. MOVEMENT IN FUNDS

	At 1/1/23 £	Net movement in funds £	At 31/12/23 £
Unrestricted funds			
General fund	412,510	407,627	820,137
	<u>412,510</u>	<u>407,627</u>	<u>820,137</u>
TOTAL FUNDS	<u>412,510</u>	<u>407,627</u>	<u>820,137</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	3,130,826	(2,723,199)	407,627
	<u>3,130,826</u>	<u>(2,723,199)</u>	<u>407,627</u>
TOTAL FUNDS	<u>3,130,826</u>	<u>(2,723,199)</u>	<u>407,627</u>

**BRITISH FRIENDS OF
UNITED HATZALAH ISRAEL**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2023**

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/1/22 £	Net movement in funds £	At 31/12/22 £
Unrestricted funds			
General fund	244,272	168,238	412,510
TOTAL FUNDS	<u>244,272</u>	<u>168,238</u>	<u>412,510</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,673,284	(1,505,046)	168,238
TOTAL FUNDS	<u>1,673,284</u>	<u>(1,505,046)</u>	<u>168,238</u>

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

	At 1/1/22 £	Net movement in funds £	At 31/12/23 £
Unrestricted funds			
General fund	244,272	575,865	820,137
TOTAL FUNDS	<u>244,272</u>	<u>575,865</u>	<u>820,137</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	4,804,110	(4,228,245)	575,865
TOTAL FUNDS	<u>4,804,110</u>	<u>(4,228,245)</u>	<u>575,865</u>

**BRITISH FRIENDS OF
UNITED HATZALAH ISRAEL**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2023**

14. RELATED PARTY DISCLOSURES

During the year the charity donated £2,277,000 (2022: £1,089,000) as grants to United Hatzalah Israel for charitable activities in Israel for the purchase of emergency medical vehicles and equipment and for Ukraine supporting refugees fleeing to Moldova.

The charity received donations from the following trustees and key management staff during the year :

Trustees:

1. Neil Blair - Chairman (since 25th October 2022) - £230,000 (2022 : £11,000).
2. Florence Hasson - £21,480 (2022:£16,800)
3. Philip Vecht - £3,000 (2022: £5,000)
4. Sharon Kelaty - £15185 (2022: £14,400)
5. Miguel Abadi - £39,131 (2022: £96,525)
6. David Metzger - (Former Chairman to July 2022) - £14,400 (2022: £29,800).

Key Management Staff

1. Assaf Admoni - Chief Executive Officer - £7,291 (2022:£3,704).
2. Jodie Sinclair - Head of Business Development - £4,039 (2022: £2,170)
3. Pippa Ellis - Marketing and Fundraising Manager - £83 (2022: £364).

Accounts

REGISTERED CHARITY NUMBER: 1101329

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022
FOR
BRITISH FRIENDS OF
UNITED HATZALAH ISRAEL**

Joseph Kahan Associates LLP
Registered Auditors
Chartered Accountants
923 Finchley Road
London
NW11 7PE

BRITISH FRIENDS OF
UNITED HATZALAH ISRAEL

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2022

	Page
Report of the Trustees	1 to 5
Report of the Independent Auditors	6 to 8
Statement of Financial Activities	9
Statement of Financial Position	10
Statement of Cash Flows	11
Notes to the Statement of Cash Flows	12
Notes to the Financial Statements	13 to 19
Detailed Statement of Financial Activities	20

**BRITISH FRIENDS OF
UNITED HATZALAH ISRAEL**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2022**

The trustees present their report with the financial statements of the charity for the year ended 31st December 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

British Friends of United Hatzalah Israel supports United Hatzalah of Israel (United Hatzalah) an independent non-profit fully volunteer Emergency Medical Services (EMS) Organization that assists in responding to medical emergencies throughout Israel.

The primary role of United Hatzalah volunteers - trained and certified as EMTs, Paramedics and MD's - is to provide an immediate response to incidents; establishing a life-saving bridge of medical care; transmitting vital information to control centres and once the local ambulance service arrives, working alongside its crew to enable a swift transfer to hospital.

The secret to United Hatzalah's success lies in the widespread geographic distribution of its first-responders. The volunteers are ordinary citizens, coming from all sectors of Israeli society, working and studying in virtually every town and community throughout Israel, responding to help victims, irrespective of race or creed. And because seconds count, United Hatzalah uses a fleet of over 1,300 'ambucycles' and advanced communication equipment to expedite the arrival of the nearest trained volunteers to emergency incidents - targeting a response time of less than 3 minutes from the call to the dispatch centre.

United Hatzalah has a diverse volunteer team. Among the 6,500+ volunteers, one can find religious and secular Jews, Arabs, Druze, Bedouins, and Christians. The sole criteria to become a United Hatzalah volunteer is to be willing to save anyone's life - anytime, anywhere. Countless individuals - suffering from cardiac arrests, respiratory diseases, car accidents, terrorist attacks and numerous other medical emergencies - owe their lives to the immediate response time of United Hatzalah volunteers.

United Hatzalah's education department has become an innovative leader in the fields of public health, safety and accident prevention training. Other United Hatzalah programmes include:

1. The Psychotrauma & Crisis Response Unit - This unit addresses the emotional support and stabilisation needs of family members, witnesses and bystanders during and after traumatic situations (including United Hatzalah medics exposed to traumatic calls). The unit trains mental health professionals who volunteer alongside United Hatzalah medics in the field at a time of an emergency. The unit includes around 500 responders across the country.
2. The Ten Kavod Programme - With a mission to enhance the lives of the elderly, especially Holocaust survivors, all across Israel, trained volunteers visit over 700 participants weekly to ensure they are being taken care of and supervised medically on a regular basis. The program also provides emotional support and friendship for any elderly individual who needs companionship. United Hatzalah trains medical professionals who volunteer their time to visit their assigned 'patient'.
3. Women initiatives - United Hatzalah has close to 1,000 women, and our goal is to increase this number significantly over the next 4 years. It's aim is to bring together women of diverse ethnic and religious backgrounds who will work together to serve the health needs of the entire nation. It is composed of highly engaged women who are dedicated to supporting the life-saving work of our sisters in Israel.

United Hatzalah has been working with volunteers in Ukraine since 2016 in the Jewish communities in the cities of Uman, Odessa and Kyiv. As tensions continue to rise and the war between Russia and Ukraine escalates, the region is facing a huge humanitarian crisis in countries surrounding Ukraine with very poor health infrastructure and they are not equipped to care for potentially hundreds of thousands in need. United Hatzalah is uniquely suited to react to this situation with a rapid response team of highly trained medics and doctors to provide medical care and psychological support in the field to those refugees fleeing Ukraine. We set up field hospitals, humanitarian tents and soup kitchens. We also chartered planes to bring supplies to Moldova, each plane can bring 150 refugees to Israel.

**BRITISH FRIENDS OF
UNITED HATZALAH ISRAEL**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2022**

Our Impact

- * 65 medics and Psychotrauma professionals on the ground in Field hospitals.
- * 35 flights which brought 3,000 refugees to Israel by the end of May 2022.
- * 40 tons of clothing, food, hygiene products delivered.
- * 15,000 refugees treated with medical and humanitarian aid.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the charity are the preservation and protection of good health and preservation of human life by:

1. Providing emergency medical response and first aid by certified trained individuals
2. Teaching emergency medical response and first aid
3. Establishing and operating public institutions and undertaking activities in the field of health and charitable activities

This is achieved through United Hatzalah's activities.

United Hatzalah has a current need:

1. For further unrestricted funds in support of emergency medical activities, in particular for volunteer medic training, maintenance and replacement of ambucycles, ambulances, and other vehicles including off road 4x4 cars, boats, helicopters and drones and for the life-saving medical equipment used by volunteer medics, and development of new Volunteer Houses nationwide for use of training and medical supply storage.
2. To purchase more equipment for volunteers including new ambucycles, defibrillators, oxygen canisters and EpiPens.
3. To train expert medics in mass casualty and disaster management skills by attending a degree course.
4. Establish an endowment funds to serve as source of future income for UH Israel.

Public benefit

The Trustees have considered the Charity Commission's general guidance on public benefit in deciding what activities the charity should undertake.

The 'Aims of the Trust' is the preservation and protection of good health and preservation of Human Life by:

- (1) Providing First Aid by certified persons.
- (2) Teaching First Aid.
- (3) Prompt assistance to the Public - First Aid.
- (4) Establishing and operating public institutions and activities in the field of health, communal, culture relief, charitable and merciful activities.

The Trustees consider that the activities explained above, adequately satisfy the public benefit requirements.

ACHIEVEMENT AND PERFORMANCE

We are pleased that despite the challenges for donors and for fundraising in 2022, we were able to increase the level of donations secured in 2021, including in-person London Dinner, providing much needed unrestricted funds for the organisation.

We hope that in the coming year the support from the UK will become greater as we achieve greater awareness in the UK.

FINANCIAL REVIEW

Financial position

The statement of financial activities shows net incoming resources for the year of a revenue nature of £1,673,284 (2021: £808,401) and net realised outgoing resources of £1,505,046 (2021: £778,050). The total reserves at the year end stand at £412,510 (2021: £244,272).

**BRITISH FRIENDS OF
UNITED HATZALAH ISRAEL**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2022**

FINANCIAL REVIEW

Reserves policy

The charity's reserves policy is to maintain sufficient cash reserves to enable the charity to continue its activities and services at a meaningful level, should there be a drop in income. As all income is derived from voluntary donations, the trustees review this position on a regular basis.

In view of this the trustees aim to maintain a level of reserves sufficient to meet six months basic operating costs.

Having regard to the above the Trustees are of the opinion that the unrestricted cash reserves held as at the period end, being £397,875 (2021:£246,372) , would be sufficient to meet six months basic operating costs and, they intend to increase the reserves held in the forthcoming year.

FUTURE PLANS

The government contracts given to United Hatzalah to handle Covid transfers and vaccination services demonstrate recognition of United Hatzalah's role in the Israeli public health service. Demand is increasing and we plan to continue doing what we can to assist. We aim to continue to raise funds efficiently by sharing of resources with sister supporting charities in the United States and Canada.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Trustees and organisational structure

The trust is an unincorporated trust, constituted under a Trust Deed. The trustees are appointed by the Board of Trustees, who would normally appoint new trustees to fill vacancies arising through resignation or death of an existing trustee. The trustees agree the broad strategy and areas of activity for the charity, including consideration of risk management policies and performance.

Risk management

The trustees have assessed the major risks to which the charity is exposed. All areas of work carried out by the charity are appropriately risk assessed and staff and volunteers are appropriately screened, trained and supervised. The charity contracts with outside specialist advisers whenever necessary, to provide expert advice when it is required. The Trustees take a prudent and careful approach to the management of the funds of the charity to ensure that an adequate strategy is in place to safeguard the income streams and to control the costs in both the short and long term.

As the charity relies entirely on voluntary income, and usually receives no government funding, trustees are aware that there are various risks to our financial stability in an uncertain economic climate.

The charity has been diversifying its fundraising efforts to mitigate those risks as far as possible by spreading the income streams more evenly. Risk management plans are in place to enable timely responses to any crisis designed to protect the core of the charity's work through difficult times. Systems are in place to ensure the appropriate management of all funds and suitable probity is exercised at all times in regard to the handling and recording of financial transactions.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1101329

Principal address

Suite 12 - The Brentano Suite
First Floor, Lyttelton House
2 Lyttelton Road
London
N2 0EF

**BRITISH FRIENDS OF
UNITED HATZALAH ISRAEL**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2022**

Trustees

A H Yadgaroff
D Metzger (resigned 29.7.2022)
M Abadi
P Vecht
Mrs S M Kelaty (appointed 25.1.2022)
J Amouyal (appointed 25.1.2022) (resigned 15.6.2022)
N Blair (appointed 25.10.2022)
Mrs F Hasson (appointed 25.10.2022)
M Brown (appointed 25.10.2022)

Auditors

Joseph Kahan Associates LLP
Registered Auditors
Chartered Accountants
923 Finchley Road
London
NW11 7PE

Bankers

Lloyds Bank
8 Golders Green Road
London
NW11 8LJ

DECLARATION OF PUBLIC BENEFIT

The trustees have considered the Charity Commission's general guidance on public benefit in deciding what activities the charity should undertake.

The trustees consider that the activities mentioned above, adequately satisfy the public benefit requirements.

TRUSTEES' RESPONSIBILITY STATEMENT

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

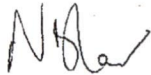
BRITISH FRIENDS OF
UNITED HATZALAH ISRAEL

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2022

TRUSTEES' RESPONSIBILITY STATEMENT - continued

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 18th August 2023 and signed on its behalf by:



N Blair - Trustee

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
BRITISH FRIENDS OF
UNITED HATZALAH ISRAEL**

Opinion

We have audited the financial statements of British Friends of United Hatzalah Israel (the 'charity') for the year ended 31st December 2022 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31st December 2022 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
BRITISH FRIENDS OF
UNITED HATZALAH ISRAEL**

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Discussions with and enquires of management and the Trustees were held with a view to identifying those laws and regulations that could be expected to have a material impact on the financial statements. During the engagement team briefing, the outcomes of these discussions and enquiries were shared with the team, as well as consideration as to where and how fraud may occur in the entity.

The following laws and regulations were identified as being of significance to the entity:

- Those laws and regulations considered to have a direct effect on the financial statements include UK financial reporting standards and Charity Law.
- Those laws and regulations for which non-compliance may be fundamental to the operating aspects of the charity and therefore may have a material effect on the financial statements include compliance with the charitable objectives, public benefit, fundraising regulations, safeguarding and health and safety legislation.

Audit procedures undertaken in response to the potential risks relating to irregularities (which include fraud and non-compliance with laws and regulations) comprised of: inquiries of management and the Trustees as to whether the entity complies with such laws and regulations; enquiries with the same concerning any actual or potential litigation or claims; inspection of relevant legal correspondence; review of Trustee meeting minutes; testing the appropriateness of entries in the nominal ledger and the performance of analytical procedures to identify unexpected movements in account balances which may be indicative of fraud.

No instances of material non-compliance were identified. However, the likelihood of detecting irregularities, including fraud, is limited by the inherent difficulty in detecting irregularities, the effectiveness of the entity's controls, and the nature, timing and extent of the audit procedures performed. Irregularities that result from fraud might be inherently more difficult to detect than irregularities that result from error. As explained above, there is an unavoidable risk that material misstatements may not be detected, even though the audit has been planned and performed in accordance with ISAs (UK).

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
BRITISH FRIENDS OF
UNITED HATZALAH ISRAEL**

Other matters which we are required to address

We were appointed by the Trustees on July 26, 2023 to audit the financial statements for the year ended 31st December 2022 and subsequent financial periods. This is therefore our first year of audit engagement.

The financial statements for the prior period were unaudited however we have obtained sufficient evidence to verify the charitable organisation opening position. Our audit opinion is therefore not qualified in this respect.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Joseph Kahan Associates LLP

Joseph Kahan Associates LLP
Registered Auditors
Chartered Accountants
923 Finchley Road
London
NW11 7PE

Date: August 2023 31st.

**BRITISH FRIENDS OF
UNITED HATZALAH ISRAEL**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2022**

		2022 Unrestricted fund £	2021 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies	3	1,673,284	808,401
EXPENDITURE ON			
Charitable activities	4		
Charitable		1,492,266	778,050
Governance costs		12,780	-
Total		1,505,046	778,050
NET INCOME		168,238	30,351
RECONCILIATION OF FUNDS			
Total funds brought forward		244,272	213,921
TOTAL FUNDS CARRIED FORWARD		412,510	244,272

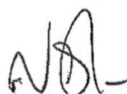
The notes form part of these financial statements

**BRITISH FRIENDS OF
UNITED HATZALAH ISRAEL**

STATEMENT OF FINANCIAL POSITION
31ST DECEMBER 2022

		2022 Unrestricted fund £	2021 Total funds £
CURRENT ASSETS	Notes		
Debtors	11	29,236	-
Cash at bank		397,875	246,372
		<u>427,111</u>	<u>246,372</u>
CREDITORS			
Amounts falling due within one year	12	(14,601)	(2,100)
		<u>412,510</u>	<u>244,272</u>
NET CURRENT ASSETS			
		<u>412,510</u>	<u>244,272</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		412,510	244,272
NET ASSETS		<u>412,510</u>	<u>244,272</u>
FUNDS	13		
Unrestricted funds		412,510	244,272
TOTAL FUNDS		<u>412,510</u>	<u>244,272</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 18th August 2023 and were signed on its behalf by:



N Blair - Trustee

The notes form part of these financial statements

BRITISH FRIENDS OF
UNITED HATZALAH ISRAEL

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31ST DECEMBER 2022

	Notes	2022 £	2021 £
Cash flows from operating activities			
Cash generated from operations	1	151,503	31,251
Net cash provided by operating activities		151,503	31,251
Change in cash and cash equivalents in the reporting period		151,503	31,251
Cash and cash equivalents at the beginning of the reporting period		246,372	215,121
Cash and cash equivalents at the end of the reporting period		397,875	246,372

The notes form part of these financial statements

**BRITISH FRIENDS OF
UNITED HATZALAH ISRAEL**

**NOTES TO THE STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31ST DECEMBER 2022**

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2022	2021
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	168,238	30,351
Adjustments for:		
Increase in debtors	(29,236)	-
Increase in creditors	12,501	900
Net cash provided by operations	<u>151,503</u>	<u>31,251</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.22	Cash flow	At 31.12.22
	£	£	£
Net cash			
Cash at bank	246,372	151,503	397,875
	<u>246,372</u>	<u>151,503</u>	<u>397,875</u>
Total	<u>246,372</u>	<u>151,503</u>	<u>397,875</u>

The notes form part of these financial statements

**BRITISH FRIENDS OF
UNITED HATZALAH ISRAEL**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2022**

1. LEGAL STATUS OF THE CHARITY

The Charity is established by a declaration of Trust dated 3rd October 2003 as amended by a deed of amendment made 26th December 2003, 28th October 2004 and 22nd July 2009.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Whilst the charity raises money to fund the purchase of equipment such as ambucycles, defibrillators and resuscitation equipment, the equipment is not unique and is selected by others. Accordingly the Trustees have determined that such donations do not need to be kept as restricted funds.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

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 tax on its charitable activities.

Key judgements and estimates

In the application of the charity's accounting policies, Trustees are required to make judgements, estimates and assumptions about the carrying value of assets and liabilities that are not readily apparent from other sources. The estimates and the underlying 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 the underlying assumptions are reviewed on a on-going basis. Revisions to accounting estimates are recognised in the period to which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects the current and future periods.

The Trustees consider that there are no material judgements in applying accounting policies or key sources of estimation uncertainty.

BRITISH FRIENDS OF
UNITED HATZALAH ISRAEL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2022

2. ACCOUNTING POLICIES - continued

Financial instruments

The Charity only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in non-puttable ordinary shares.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in profit or loss.

Financial assets and liabilities are offset and the net amount reported in the Balance Sheet when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Debtors

Basic financial assets, including trade and other debtors, are initially recognised at transaction price, 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. Such assets are subsequently carried at amortised cost using the effective interest method, less any impairment.

Cash and cash equivalents

Cash and cash equivalents are represented by cash in hand, deposits held at call with financial institutions, and other short-term highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

Creditors

Basic financial liabilities, including trade and other creditors, loans from third parties and loans from related parties, 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. Such instruments are subsequently carried at amortised cost using the effective interest method, less any impairment.

3. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations received	539,842	440,525
Gift aid	43,439	26,894
24 in 24 Fundraising Campaign	-	340,982
Dinner 2022	584,522	-
Ukraine	505,481	-
	<u>1,673,284</u>	<u>808,401</u>

**BRITISH FRIENDS OF
UNITED HATZALAH ISRAEL**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2022**

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities (see note 5) £	Support costs (see note 6) £	Totals £
Charitable	403,266	1,089,000	-	1,492,266
Governance costs	-	-	12,780	12,780
	<u>403,266</u>	<u>1,089,000</u>	<u>12,780</u>	<u>1,505,046</u>

5. GRANTS PAYABLE

	2022 £	2021 £
Charitable	<u>1,089,000</u>	<u>570,000</u>

The total grants paid to institutions during the year was as follows:

	2022 £	2021 £
Grants to institutions	<u>1,089,000</u>	<u>570,000</u>

The total grants paid to institutions during the year was as follows:

	2022 £	2021 £
Grants to institutions		
United Hatzalah Israel/Life- saving and Medical Equipment	1,089,000	570,000

6. SUPPORT COSTS

	Governance costs £
Governance costs	<u>12,780</u>

7. AUDITORS' REMUNERATION

	2022 £	2021 £
Fees payable to the charity's auditors for the audit of the charity's financial statements	10,680	-
Other non-audit services	<u>2,100</u>	<u>-</u>

BRITISH FRIENDS OF
UNITED HATZALAH ISRAEL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2022

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2022 nor for the year ended 31st December 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st December 2022 nor for the year ended 31st December 2021.

9. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	194,765	140,937
Social security costs	124,482	-
Other pension costs	21,457	-
Total	<u>240,704</u>	<u>140,937</u>

The average monthly number of employees during the year was as follows:

	2022	2021
Administrative	3	2

The number of employees whose total employee benefits excluding pension contributions earning over £60,000, classified within £10,000 bands was as follows:

	2022	2021
£110,000 -£119,999	-	1
£140,000 -£149,999	1	-

The key management personnel of the charity is the Chief Executive Officer . The total remuneration of the key personnel during the year was £146,142 (2021: £111,601)

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	<u>808,401</u>
EXPENDITURE ON	
Charitable activities	
Charitable	<u>778,050</u>
NET INCOME	30,351
RECONCILIATION OF FUNDS	
Total funds brought forward	213,921

BRITISH FRIENDS OF
UNITED HATZALAH ISRAEL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2022

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted
fund
£

TOTAL FUNDS CARRIED FORWARD

244,272

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Rent deposit	1,308	-
HMRC Gift Aid receivable	15,489	-
Prepayments	12,439	-
	<u>29,236</u>	<u>-</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Taxation and social security	318	-
Other creditors	14,283	2,100
	<u>14,601</u>	<u>2,100</u>

13. MOVEMENT IN FUNDS

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	244,272	168,238	412,510
TOTAL FUNDS	<u>244,272</u>	<u>168,238</u>	<u>412,510</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,673,284	(1,505,046)	168,238
TOTAL FUNDS	<u>1,673,284</u>	<u>(1,505,046)</u>	<u>168,238</u>

**BRITISH FRIENDS OF
UNITED HATZALAH ISRAEL**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2022**

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	213,921	30,351	244,272
TOTAL FUNDS	<u>213,921</u>	<u>30,351</u>	<u>244,272</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	808,401	(778,050)	30,351
TOTAL FUNDS	<u>808,401</u>	<u>(778,050)</u>	<u>30,351</u>

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

	At 1.1.21 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	213,921	198,589	412,510
TOTAL FUNDS	<u>213,921</u>	<u>198,589</u>	<u>412,510</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	2,481,685	(2,283,096)	198,589
TOTAL FUNDS	<u>2,481,685</u>	<u>(2,283,096)</u>	<u>198,589</u>

**BRITISH FRIENDS OF
UNITED HATZALAH ISRAEL**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2022**

14. RELATED PARTY DISCLOSURES

During the year the charity donated £1,089,000 (2021: £570,000) as grants to United Hatzalah Israel for charitable activities in Israel for the purchase of emergency medical vehicles and equipment and for Ukraine supporting refugees fleeing to Moldova.

The charity received donations from the following trustees and key management staff during the year :

Trustees:

1. Neil Blair - Chairman (since 25th October 2022) - £11,000.
2. Florence Hasson - £16,800.
3. Philip Vecht - £5,000.
4. Sharon Kelaty - £14,400.
5. Miguel Abadi - £96,525 and
6. David Metzger - (Former Chairman to July 2022) - £29,800.

Key Management Staff

1. Assaf Admoni - Chief Executive Officer - £3,704.
2. Jodie Sinclair - Head of Business Development - £2,170 and
3. Pippa Ellis - Marketing and Fundraising Manager - £364.

**BRITISH FRIENDS OF
UNITED HATZALAH ISRAEL**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2022**

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations received	539,842	440,525
Gift aid	43,439	26,894
24 in 24 Fundraising Campaign	-	340,982
Dinner 2022	584,522	-
Ukraine	505,481	-
	<u>1,673,284</u>	<u>808,401</u>
Total incoming resources	1,673,284	808,401
EXPENDITURE		
Charitable activities		
Wages	194,765	140,937
Social security	24,482	-
Pensions	21,457	-
Printing, postage and stationery	-	2,348
Bank charges and transfer costs	3,916	4,991
Mailing campaign	-	6,202
Office costs	16,575	19,098
Promotion and advertising	16,564	5,795
Transport	23,385	642
Website	4,947	79
Event costs	-	438
Legacy-Farewill package	689	1,980
Online fundraising costs	-	9,887
Exchange losses	366	13,553
Dinner 2022	96,120	-
Grants to institutions	1,089,000	570,000
	<u>1,492,266</u>	<u>775,950</u>
Support costs		
Governance costs		
Auditors' remuneration	10,680	-
Auditors' remuneration for non audit work	2,100	-
Independent Examiner fees	-	2,100
	<u>12,780</u>	<u>2,100</u>
Total resources expended	<u>1,505,046</u>	<u>778,050</u>
Net income	<u>168,238</u>	<u>30,351</u>

This page does not form part of the statutory financial statements

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2021
FOR
BRITISH FRIENDS OF
UNITED HATZALAH ISRAEL**

H. Morris & Co
56 Parkside Drive
Edgware
Middlesex
HA8 8JX

**BRITISH FRIENDS OF
UNITED HATZALAH ISRAEL**

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2021**

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Statement of Financial Position	6
Statement of Cash Flows	7
Notes to the Statement of Cash Flows	8
Notes to the Financial Statements	9 to 12

**BRITISH FRIENDS OF
UNITED HATZALAH ISRAEL**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2021**

The trustees present their report with the financial statements of the charity for the year ended 31st December 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

British Friends of United Hatzalah Israel supports United Hatzalah of Israel (United Hatzalah) an independent non-profit fully volunteer Emergency Medical Services (EMS) Organization that assists in responding to medical emergencies throughout Israel.

The primary role of United Hatzalah volunteers - trained and certified as EMTs, Paramedics and MD's - is to provide an immediate response to incidents: establishing a life-saving bridge of medical care; transmitting vital information to control centres and once the local ambulance service arrives, working alongside its crew to enable a swift transfer to hospital.

The secret to United Hatzalah's success lies in the widespread geographic distribution of its first-responders. The volunteers are ordinary citizens, coming from all sectors of Israeli society, working and studying in virtually every town and community throughout Israel, responding to help victims, irrespective of race or creed. And because seconds count, United Hatzalah uses a fleet of over 1000 'ambucycles' and advanced communication equipment to expedite the arrival of the nearest trained volunteers to emergency incidents - targeting a response time of less than 3 minutes from the call to the dispatch centre.

United Hatzalah has a diverse volunteer team. Among the 6,000+ volunteers, one can find religious and secular Jews, Arabs, Druze, Bedouins, and Christians. The sole criteria to become a United Hatzalah volunteer is to be willing to save anyone's life - anytime, anywhere. Countless individuals - suffering from cardiac arrests, respiratory diseases, car accidents, terrorist attacks and numerous other medical emergencies - owe their lives to the immediate response time of United Hatzalah volunteers.

United Hatzalah's education department has become an innovative leader in the fields of public health, safety and accident prevention training. Other United Hatzalah programmes include:

1. The Psychotrauma & Crisis Response Unit - This unit addresses the emotional support and stabilisation needs of family members, witnesses and bystanders during and after traumatic situations (including United Hatzalah medics exposed to traumatic calls). The unit trains mental health professionals who volunteer alongside United Hatzalah medics in the field at a time of an emergency. The unit includes around 500 responders across the country.
2. The Ten Kavod Programme - With a mission to enhance the lives of the elderly, especially Holocaust survivors, all across Israel, trained volunteers visit over 700 participants weekly to ensure they are being taken care of and supervised medically on a regular basis. The program also provides emotional support and friendship for any elderly individual who needs companionship. United Hatzalah trains medical professionals who volunteer their time to visit their assigned 'patient'.

United Hatzalah has been working with volunteers in Ukraine since 2016 in the Jewish communities in the cities of Uman, Odessa and Kyiv. As tensions continue to rise and the war between Russia and Ukraine escalates, the region is facing a huge humanitarian crisis in countries surrounding Ukraine with very poor health infrastructure and they are not equipped to care for potentially hundreds of thousands in need. United Hatzalah is uniquely suited to react to this situation with a rapid response team of highly trained medics and doctors to provide medical care and psychological support in the field to those refugees fleeing Ukraine. We set up field hospitals, humanitarian tents and soup kitchens. We also chartered planes to bring supplies to Moldova, each plane can bring 150 refugees to Israel.

Our Impact

- * 65 medics and Psychotrauma professionals on the ground in Field hospitals.
- * 10 flights which brought 1,000 refugees to Israel by the end of March 2022.
- * 40 tons of clothing, food, hygiene products delivered.

**BRITISH FRIENDS OF
UNITED HATZALAH ISRAEL**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2021**

* 15,000 refugees treated with medical and humanitarian aid.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the charity are the preservation and protection of good health and preservation of human life by:

1. Providing emergency medical response and first aid by certified trained individuals
2. Teaching emergency medical response and first aid
3. Establishing and operating public institutions and undertaking activities in the field of health and charitable activities

This is achieved through United Hatzalah's activities.

United Hatzalah has a current need:

1. for further unrestricted funds in support of emergency medical activities, in particular for, volunteer training, maintenance and permanent staff for its headquarters, maintenance and replacement of ambucycles, ambulances, other medical response vehicles and for the life-saving medical equipment used by volunteers; and
2. to purchase more equipment for volunteers including new ambucycles. PPE kits, defibrillators, oxygen canisters and allergy pens.

ACHIEVEMENT AND PERFORMANCE

We are pleased that despite the challenges for donors and for fundraising in 2021 (including the inability to hold a fundraising dinner), we were able to maintain the level of donations secured in 2020, including innovating an online event to raise 'days of lifesaving', providing much needed unrestricted funds for the organisation as well as an online auction.

We hope that in the coming year the support from the UK will become greater as we achieve greater awareness in the UK.

FINANCIAL REVIEW

Financial position

The statement of financial activities shows net incoming resources for the year of a revenue nature of £808,401 and net realised outgoing resources of £778,050. The total reserves at the year end stand at £244,272.

FUTURE PLANS

The government contracts given to United Hatzalah to handle Covid transfers and vaccination services demonstrate recognition of United Hatzalah's role in the Israeli public health service. Demand is increasing and we plan to continue doing what we can to assist. We aim to continue to raise funds efficiently by sharing of resources with sister supporting charities in the United States and Canada.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Trustees and organisational structure

The trust is an unincorporated trust, constituted under a Trust Deed. The trustees are appointed by the Board of Trustees, who would normally appoint new trustees to fill vacancies arising through resignation or death of an existing trustee. The trustees agree the broad strategy and areas of activity for the charity, including consideration of risk management policies and performance.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1101329

**BRITISH FRIENDS OF
UNITED HATZALAH ISRAEL**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2021**

Principal address

Suite 12 - The Brentano Suite
First Floor, Lyttelton House
2 Lyttelton Road
London
N2 0EF

Trustees

A H Yadgaroff
D Metzger (resigned 29.7.2022)
M Abadi
P Vecht
Mrs S M Kelaty (appointed 25.1.2022)
J Amouyal (appointed 25.1.2022)

Independent Examiner

H. Morris & Co
56 Parkside Drive
Edgware
Middlesex
HA8 8JX

Bankers

Lloyds Bank
8 Golders Green Road
London
NW11 8LJ

DECLARATION OF PUBLIC BENEFIT

The trustees have considered the Charity Commission's general guidance on public benefit in deciding what activities the charity should undertake.

The trustees consider that the activities mentioned above, adequately satisfy the public benefit requirements.

Approved by order of the board of trustees on 15th September 2022 and signed on its behalf by:

A H Yadgaroff - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BRITISH FRIENDS OF
UNITED HATZALAH ISRAEL**

Independent examiner's report to the trustees of British Friends of United Hatzalah Israel

I report to the charity trustees on my examination of the accounts of British Friends of United Hatzalah Israel (the Trust) for the year ended 31st December 2021.

Responsibilities and basis of report

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

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

Independent examiner's statement

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 registered member of ICAEW which is one of the listed bodies.

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

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

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

Howard L. Morris FCA
ICAEW
H. Morris & Co
56 Parkside Drive
Edgware
Middlesex
HA8 8JX

15th September 2022

**BRITISH FRIENDS OF
UNITED HATZALAH ISRAEL**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2021**

		2021 Unrestricted fund £	2020 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies	2	808,401	820,586
EXPENDITURE ON			
Charitable activities	3		
Charitable		778,050	800,941
NET INCOME		<u>30,351</u>	<u>19,645</u>
RECONCILIATION OF FUNDS			
Total funds brought forward		213,921	194,276
TOTAL FUNDS CARRIED FORWARD		<u><u>244,272</u></u>	<u><u>213,921</u></u>

The notes form part of these financial statements

**BRITISH FRIENDS OF
UNITED HATZALAH ISRAEL**

**STATEMENT OF FINANCIAL POSITION
31ST DECEMBER 2021**

		2021 Unrestricted fund £	2020 Total funds £
	Notes		
CURRENT ASSETS			
Cash at bank		246,372	215,121
CREDITORS			
Amounts falling due within one year	7	(2,100)	(1,200)
NET CURRENT ASSETS		<u>244,272</u>	<u>213,921</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		244,272	213,921
NET ASSETS		<u>244,272</u>	<u>213,921</u>
FUNDS	8		
Unrestricted funds		<u>244,272</u>	<u>213,921</u>
TOTAL FUNDS		<u>244,272</u>	<u>213,921</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 15th September 2022 and were signed on its behalf by:

A H Yadgaroff - Trustee

The notes form part of these financial statements

**BRITISH FRIENDS OF
UNITED HATZALAH ISRAEL**

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31ST DECEMBER 2021**

	Notes	2021 £	2020 £
Cash flows from operating activities			
Cash generated from operations	1	31,251	19,645
		<u>31,251</u>	<u>19,645</u>
Net cash provided by operating activities		<u>31,251</u>	<u>19,645</u>
		<u> </u>	<u> </u>
Change in cash and cash equivalents in the reporting period		31,251	19,645
Cash and cash equivalents at the beginning of the reporting period		<u>215,121</u>	<u>195,476</u>
Cash and cash equivalents at the end of the reporting period		<u><u>246,372</u></u>	<u><u>215,121</u></u>

The notes form part of these financial statements

**BRITISH FRIENDS OF
UNITED HATZALAH ISRAEL**

**NOTES TO THE STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31ST DECEMBER 2021**

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2021 £	2020 £
Net income for the reporting period (as per the Statement of Financial Activities)	30,351	19,645
Adjustments for:		
Increase in creditors	900	-
Net cash provided by operations	<u>31,251</u>	<u>19,645</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/1/21 £	Cash flow £	At 31/12/21 £
Net cash			
Cash at bank	215,121	31,251	246,372
	<u>215,121</u>	<u>31,251</u>	<u>246,372</u>
Total	<u>215,121</u>	<u>31,251</u>	<u>246,372</u>

The notes form part of these financial statements

**BRITISH FRIENDS OF
UNITED HATZALAH ISRAEL**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2021**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Whilst the charity raises money to fund the purchase of equipment such as ambucycles, defibrillators and resuscitation equipment, the equipment is not unique and is selected by others. Accordingly the Trustees have determined that such donations do not need to be kept as restricted funds.

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.

Taxation

The charity is exempt from tax on its charitable activities.

2. DONATIONS AND LEGACIES

	2021 £	2020 £
Donations received	440,525	760,953
Gift aid	26,894	17,367
24 in 24 Fundraising Campaign	340,982	-
Auction event	-	42,266
	<u>808,401</u>	<u>820,586</u>

**BRITISH FRIENDS OF
UNITED HATZALAH ISRAEL**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2021**

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 4) £	Totals £
Charitable	775,950	2,100	778,050

4. SUPPORT COSTS

	Governance costs £
Charitable	2,100

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2021 nor for the year ended 31st December 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st December 2021 nor for the year ended 31st December 2020.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	820,586
EXPENDITURE ON	
Charitable activities	
Charitable	800,941
NET INCOME	19,645
RECONCILIATION OF FUNDS	
Total funds brought forward	194,276
TOTAL FUNDS CARRIED FORWARD	213,921

**BRITISH FRIENDS OF
UNITED HATZALAH ISRAEL**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2021**

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other creditors	2,100	1,200
	<u>2,100</u>	<u>1,200</u>

8. MOVEMENT IN FUNDS

	At 1/1/21 £	Net movement in funds £	At 31/12/21 £
Unrestricted funds			
General fund	213,921	30,351	244,272
	<u>213,921</u>	<u>30,351</u>	<u>244,272</u>
TOTAL FUNDS	<u>213,921</u>	<u>30,351</u>	<u>244,272</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	808,401	(778,050)	30,351
	<u>808,401</u>	<u>(778,050)</u>	<u>30,351</u>
TOTAL FUNDS	<u>808,401</u>	<u>(778,050)</u>	<u>30,351</u>

Comparatives for movement in funds

	At 1/1/20 £	Net movement in funds £	At 31/12/20 £
Unrestricted funds			
General fund	194,276	19,645	213,921
	<u>194,276</u>	<u>19,645</u>	<u>213,921</u>
TOTAL FUNDS	<u>194,276</u>	<u>19,645</u>	<u>213,921</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	820,586	(800,941)	19,645
	<u>820,586</u>	<u>(800,941)</u>	<u>19,645</u>
TOTAL FUNDS	<u>820,586</u>	<u>(800,941)</u>	<u>19,645</u>

**BRITISH FRIENDS OF
UNITED HATZALAH ISRAEL**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2021**

8. MOVEMENT IN FUNDS - continued

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

	At 1/1/20 £	Net movement in funds £	At 31/12/21 £
Unrestricted funds			
General fund	194,276	49,996	244,272
TOTAL FUNDS	<u>194,276</u>	<u>49,996</u>	<u>244,272</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,628,987	(1,578,991)	49,996
TOTAL FUNDS	<u>1,628,987</u>	<u>(1,578,991)</u>	<u>49,996</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st December 2021.

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2020
FOR
BRITISH FRIENDS OF
UNITED HATZALAH ISRAEL**

H. Morris & Co
56 Parkside Drive
Edgware
Middlesex
HA8 8JX

**BRITISH FRIENDS OF
UNITED HATZALAH ISRAEL**

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2020**

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Statement of Financial Position	6
Statement of Cash Flows	7
Notes to the Statement of Cash Flows	8
Notes to the Financial Statements	9 to 13
Detailed Statement of Financial Activities	14

**BRITISH FRIENDS OF
UNITED HATZALAH ISRAEL**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2020**

The trustees present their report with the financial statements of the charity for the year ended 31st December 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

British Friends of United Hatzalah Israel supports United Hatzalah of Israel (United Hatzalah) an independent non-profit fully volunteer Emergency Medical Services (EMS) Organization that assists in responding to medical emergencies throughout Israel.

The primary role of United Hatzalah volunteers - trained and certified as EMTs, Paramedics and MD's - is to provide an immediate response to incidents: establishing a life-saving bridge of medical care; transmitting vital information to control centres and once the local ambulance service arrives, working alongside its crew to enable a swift transfer to hospital.

The secret to United Hatzalah's success lies in the widespread geographic distribution of its first-responders. The volunteers are ordinary citizens, coming from all sectors of Israeli society, working and studying in virtually every town and community throughout Israel, responding to help victims, irrespective of race or creed. And because seconds count, United Hatzalah uses a fleet of over 1000 'ambucycles' and advanced communication equipment to expedite the arrival of the nearest trained volunteers to emergency incidents - targeting a response time of less than 3 minutes from the call to the dispatch centre.

United Hatzalah has a diverse volunteer team. Among the 6,000+ volunteers, one can find religious and secular Jews, Arabs, Druze, Bedouins, and Christians. The sole criteria to become a United Hatzalah volunteer is to be willing to save anyone's life - anytime, anywhere. Countless individuals - suffering from cardiac arrests, respiratory diseases, car accidents, terrorist attacks and numerous other medical emergencies - owe their lives to the immediate response time of United Hatzalah volunteers.

United Hatzalah's education department has become an innovative leader in the fields of public health, safety and accident prevention training. Other United Hatzalah programmes include:

1. The Psychotrauma & Crisis Response Unit - This unit addresses the emotional support and stabilisation needs of family members, witnesses and bystanders during and after traumatic situations (including United Hatzalah medics exposed to traumatic calls). The unit trains mental health professionals who volunteer alongside United Hatzalah medics in the field at a time of an emergency. The unit includes around 500 responders across the country.
2. The Ten Kavod Programme - With a mission to enhance the lives of the elderly, especially Holocaust survivors, all across Israel, trained volunteers visit over 700 participants weekly to ensure they are being taken care of and supervised medically on a regular basis. The program also provides emotional support and friendship for any elderly individual who needs companionship. United Hatzalah trains medical professionals who volunteer their time to visit their assigned 'patient'.

As the global Covid-19 crisis unfolded over 2020, United Hatzalah volunteer medics continued to provide emergency medical care to anyone in need. This required considerable investment in Personal Protection Equipment (PPE) for volunteers, an increase in oxygen supplies and the operation of a new dispatch centre to handle humanitarian public calls during periods of lockdown. United Hatzalah were mandated by the Government of Israel to provide national Covid-19 support services, including transportation to Covid-19 isolation facilities and transportation of the elderly and infirm to vaccination facilities.

**BRITISH FRIENDS OF
UNITED HATZALAH ISRAEL**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2020**

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the charity are the preservation and protection of good health and preservation of human life by:

1. Providing emergency medical response and first aid by certified trained individuals
2. Teaching emergency medical response and first aid
3. Establishing and operating public institutions and undertaking activities in the field of health and charitable activities

This is achieved through United Hatzalah's activities.

United Hatzalah has a current need:

1. for further unrestricted funds in support of emergency medical activities, in particular for, volunteer training, maintenance and permanent staff for its headquarters, maintenance and replacement of ambucycles, ambulances, other medical response vehicles and for the life-saving medical equipment used by volunteers; and
2. to purchase more equipment for volunteers including new ambucycles. PPE kits, defibrillators, oxygen canisters and allergy pens.

ACHIEVEMENT AND PERFORMANCE

We are pleased that despite the challenges for donors and for fundraising in 2020 (including the inability to hold a fundraising dinner), we were able to maintain the level of donations secured in 2019, including innovating an online event to raise 'days of lifesaving', providing much needed unrestricted funds for the organisation as well as an online auction.

We hope that in the coming year the support from the UK will become greater as we achieve greater awareness in the UK.

FINANCIAL REVIEW

Financial position

The statement of financial activities shows net incoming resources for the year of a revenue nature of £820,586 and net realised outgoing resources of £800,941. The total reserves at the year end stand at £213,921.

FUTURE PLANS

The government contracts given to United Hatzalah to handle Covid transfers and vaccination services demonstrate recognition of United Hatzalah's role in the Israeli public health service. Demand is increasing and we plan to continue doing what we can to assist. We aim to continue to raise funds efficiently by sharing of resources with sister supporting charities in the United States and Canada.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Trustees and organisational structure

The trust is an unincorporated trust, constituted under a Trust Deed. The trustees are appointed by the Board of Trustees, who would normally appoint new trustees to fill vacancies arising through resignation or death of an existing trustee. The trustees agree the broad strategy and areas of activity for the charity, including consideration of risk management policies and performance.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1101329

**BRITISH FRIENDS OF
UNITED HATZALAH ISRAEL**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2020**

Principal address

Suite 8 Stirling House
9 Burroughs Gardens
Hendon
London
NW4 4AU

Trustees

A H Yadgaroff
D Metzger
M Abadi
P Vecht (appointed 7.7.2020)

Independent Examiner

H. Morris & Co
56 Parkside Drive
Edgware
Middlesex
HA8 8JX

Bankers

Lloyds Bank
8 Golders Green Road
London
NW11 8LJ

DECLARATION OF PUBLIC BENEFIT

The trustees have considered the Charity Commission's general guidance on public benefit in deciding what activities the charity should undertake.

The trustees consider that the activities mentioned above, adequately satisfy the public benefit requirements.

Approved by order of the board of trustees on 21st April 2021 and signed on its behalf by:

D Metzger - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BRITISH FRIENDS OF
UNITED HATZALAH ISRAEL**

Independent examiner's report to the trustees of British Friends of United Hatzalah Israel

I report to the charity trustees on my examination of the accounts of British Friends of United Hatzalah Israel (the Trust) for the year ended 31st December 2020.

Responsibilities and basis of report

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

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

Independent examiner's statement

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 registered member of ICAEW which is one of the listed bodies.

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

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

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

Howard L. Morris FCA
ICAEW
H. Morris & Co
56 Parkside Drive
Edgware
Middlesex
HA8 8JX

21st April 2021

**BRITISH FRIENDS OF
UNITED HATZALAH ISRAEL**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2020**

		2020 Unrestricted fund £	2019 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies	2	820,586	825,898
EXPENDITURE ON			
Charitable activities	3		
Charitable		800,941	771,208
NET INCOME		<u>19,645</u>	<u>54,690</u>
RECONCILIATION OF FUNDS			
Total funds brought forward		194,276	139,586
TOTAL FUNDS CARRIED FORWARD		<u><u>213,921</u></u>	<u><u>194,276</u></u>

The notes form part of these financial statements

**BRITISH FRIENDS OF
UNITED HATZALAH ISRAEL**

**STATEMENT OF FINANCIAL POSITION
31ST DECEMBER 2020**

		2020 Unrestricted fund £	2019 Total funds £
	Notes		
CURRENT ASSETS			
Cash at bank		215,121	195,476
CREDITORS			
Amounts falling due within one year	8	(1,200)	(1,200)
NET CURRENT ASSETS		<u>213,921</u>	<u>194,276</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		213,921	194,276
NET ASSETS		<u>213,921</u>	<u>194,276</u>
FUNDS	9		
Unrestricted funds		<u>213,921</u>	<u>194,276</u>
TOTAL FUNDS		<u>213,921</u>	<u>194,276</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 21st April 2021 and were signed on its behalf by:

D Metzger - Trustee

The notes form part of these financial statements

**BRITISH FRIENDS OF
UNITED HATZALAH ISRAEL**

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31ST DECEMBER 2020**

	Notes	2020 £	2019 £
Cash flows from operating activities			
Cash generated from operations	1	19,645	57,140
Net cash provided by operating activities		19,645	57,140
Change in cash and cash equivalents in the reporting period		19,645	57,140
Cash and cash equivalents at the beginning of the reporting period		195,476	138,336
Cash and cash equivalents at the end of the reporting period		215,121	195,476

The notes form part of these financial statements

**BRITISH FRIENDS OF
UNITED HATZALAH ISRAEL**

**NOTES TO THE STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31ST DECEMBER 2020**

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES			
	2020	2019	
	£	£	
Net income for the reporting period (as per the Statement of Financial Activities)	19,645	54,690	
Adjustments for:			
Decrease in debtors	-	1,250	
Increase in creditors	-	1,200	
	<u>19,645</u>	<u>57,140</u>	
Net cash provided by operations	<u>19,645</u>	<u>57,140</u>	
2. ANALYSIS OF CHANGES IN NET FUNDS			
	At 1/1/20	Cash flow	At 31/12/20
	£	£	£
Net cash			
Cash at bank	195,476	19,645	215,121
	<u>195,476</u>	<u>19,645</u>	<u>215,121</u>
Total	<u>195,476</u>	<u>19,645</u>	<u>215,121</u>

The notes form part of these financial statements

**BRITISH FRIENDS OF
UNITED HATZALAH ISRAEL**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2020**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Whilst the charity raises money to fund the purchase of equipment such as ambucycles, defibrillators and resuscitation equipment, the equipment is not unique and is selected by others. Accordingly the Trustees have determined that such donations do not need to be kept as restricted funds.

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.

Taxation

The charity is exempt from tax on its charitable activities.

2. DONATIONS AND LEGACIES

	2020	2019
	£	£
Donations received	760,953	372,800
Gift aid	17,367	45,337
Gala income	-	407,761
Auction event	42,266	-
	<u>820,586</u>	<u>825,898</u>

**BRITISH FRIENDS OF
UNITED HATZALAH ISRAEL**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2020**

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 4) £	Totals £
Charitable	798,841	2,100	800,941

4. SUPPORT COSTS

	Governance costs £
Charitable	2,100

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2020 nor for the year ended 31st December 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st December 2020 nor for the year ended 31st December 2019.

6. STAFF COSTS

One employee received remuneration in excess of £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	825,898
EXPENDITURE ON	
Charitable activities	
Charitable	771,208
NET INCOME	54,690
RECONCILIATION OF FUNDS	
Total funds brought forward	139,586
TOTAL FUNDS CARRIED FORWARD	194,276

**BRITISH FRIENDS OF
UNITED HATZALAH ISRAEL**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2020**

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Other creditors	1,200	1,200
	<u>1,200</u>	<u>1,200</u>

9. MOVEMENT IN FUNDS

	At 1/1/20 £	Net movement in funds £	At 31/12/20 £
Unrestricted funds			
General fund	194,276	19,645	213,921
	<u>194,276</u>	<u>19,645</u>	<u>213,921</u>
TOTAL FUNDS	<u>194,276</u>	<u>19,645</u>	<u>213,921</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	820,586	(800,941)	19,645
	<u>820,586</u>	<u>(800,941)</u>	<u>19,645</u>
TOTAL FUNDS	<u>820,586</u>	<u>(800,941)</u>	<u>19,645</u>

Comparatives for movement in funds

	At 1/1/19 £	Net movement in funds £	At 31/12/19 £
Unrestricted funds			
General fund	139,586	54,690	194,276
	<u>139,586</u>	<u>54,690</u>	<u>194,276</u>
TOTAL FUNDS	<u>139,586</u>	<u>54,690</u>	<u>194,276</u>

**BRITISH FRIENDS OF
UNITED HATZALAH ISRAEL**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2020**

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	825,898	(771,208)	54,690
TOTAL FUNDS	<u>825,898</u>	<u>(771,208)</u>	<u>54,690</u>

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

	At 1/1/19 £	Net movement in funds £	At 31/12/20 £
Unrestricted funds			
General fund	139,586	74,335	213,921
TOTAL FUNDS	<u>139,586</u>	<u>74,335</u>	<u>213,921</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,646,484	(1,572,149)	74,335
TOTAL FUNDS	<u>1,646,484</u>	<u>(1,572,149)</u>	<u>74,335</u>

**BRITISH FRIENDS OF
UNITED HATZALAH ISRAEL**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2020**

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st December 2020.

**BRITISH FRIENDS OF
UNITED HATZALAH ISRAEL**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2020**

	2020 £	2019 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations received	760,953	372,800
Gift aid	17,367	45,337
Gala income	-	407,761
Auction event	42,266	-
	<u>820,586</u>	<u>825,898</u>
Total incoming resources	820,586	825,898
EXPENDITURE		
Charitable activities		
Printing, postage and stationery	625	8,350
Bank charges and transfer costs	615	668
Mailing campaign	5,440	3,096
United Hatzalah Israel/ Life-saving and Medical		
Equipment	560,225	459,000
Office costs	19,306	31,302
Promotion and advertising	10,601	13,378
HR costs	192,992	169,222
Gala event costs	-	81,781
Consultancy services	-	2,500
Transport	-	711
Website	6,989	-
Auction event costs	2,048	-
	<u>798,841</u>	<u>770,008</u>
Support costs		
Governance costs		
Auditors' remuneration for non audit work	2,100	1,200
	<u>800,941</u>	<u>771,208</u>
Total resources expended	800,941	771,208
Net income	<u>19,645</u>	<u>54,690</u>

This page does not form part of the statutory financial statements