

**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**

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

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**BRITISH FRIENDS OF  
UNITED HATZALAH ISRAEL**

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

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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**

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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**

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**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**

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**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**

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**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**

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**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**

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**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](http://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**

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**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 £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies	3	3,130,826	1,673,284
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>	4		
Charitable		2,710,371	1,492,266
Governance costs		12,828	12,780
<b>Total</b>		2,723,199	1,505,046
<b>NET INCOME</b>		407,627	168,238
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		412,510	244,272
<b>TOTAL FUNDS CARRIED FORWARD</b>		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 £
<b>CURRENT ASSETS</b>	Notes		
Debtors	11	94,935	29,236
Cash at bank		738,403	397,875
		<u>833,338</u>	<u>427,111</u>
<b>CREDITORS</b>			
Amounts falling due within one year	12	(13,201)	(14,601)
		<u>820,137</u>	<u>412,510</u>
<b>NET CURRENT ASSETS</b>			
		<u>820,137</u>	<u>412,510</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		820,137	412,510
		<u>820,137</u>	<u>412,510</u>
<b>NET ASSETS</b>		<u>820,137</u>	<u>412,510</u>
<b>FUNDS</b>	13		
Unrestricted funds		820,137	412,510
<b>TOTAL FUNDS</b>		<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 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	340,528	151,503
Net cash provided by operating activities		340,528	151,503
<b>Change in cash and cash equivalents in the reporting period</b>		340,528	151,503
<b>Cash and cash equivalents at the beginning of the reporting period</b>		397,875	246,372
<b>Cash and cash equivalents at the end of the reporting period</b>		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 £
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	407,627	168,238
<b>Adjustments for:</b>		
Increase in debtors	(65,699)	(29,236)
(Decrease)/increase in creditors	(1,400)	12,501
<b>Net cash provided by operations</b>	<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 £
<b>Net cash</b>			
Cash at bank	<u>397,875</u>	<u>340,528</u>	<u>738,403</u>
	<u>397,875</u>	<u>340,528</u>	<u>738,403</u>
<b>Total</b>	<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**

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**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**

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**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
<b>Total</b>	<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 £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	<u>1,673,284</u>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Charitable	1,492,266
Governance costs	<u>12,780</u>
<b>Total</b>	<u>1,505,046</u>
<b>NET INCOME</b>	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 £
<b>Unrestricted funds</b>			
General fund	412,510	407,627	820,137
	<u>412,510</u>	<u>407,627</u>	<u>820,137</u>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	3,130,826	(2,723,199)	407,627
	<u>3,130,826</u>	<u>(2,723,199)</u>	<u>407,627</u>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	244,272	168,238	412,510
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	1,673,284	(1,505,046)	168,238
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	244,272	575,865	820,137
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	4,804,110	(4,228,245)	575,865
<b>TOTAL FUNDS</b>	<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**

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**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).