

FRIENDS OF LEO BAECK HAIFA

England & Wales - Charity number 1141971

Details

Other names FLBH

Status Registered

Legal form Charitable company

Company number [07410989](#)

Registered 2011-05-17

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

Contact

Address The Ark
18-24 Oaklands Gate
Northwood
Middlesex
HA6 3AA

Phone 07801628713

Website www.leobaeck.org.il/english/

Activities

Objects: THE ADVANCEMENT OF EDUCATION FOR THE BENEFIT OF THE PUBLIC BY RAISING AWARENESS AND FUNDS FOR EDUCATIONAL PROJECTS AT THE LEO BAECK HAIFA EDUCATION CENTER, HAIFA, ISRAEL.

Activities: UK based Friends of Leo Baeck Haifa (FOLBH) raises awareness and funds for the Leo Baeck Education Centre in Haifa, Israel. Founded in 1938 for children of the Holocaust, the pluralistic Leo Baeck Education Center, rooted in the humanistic values of Progressive Judaism is one of Israel's finest institutions of values-based academic excellence, community outreach and social action.

Classification

- **How:** Makes Grants To Organisations
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£64,749	£83,289	-	-
2023-12-31	£97,781	£87,364	-	-
2022-12-31	£33,319	£45,758	-	-
2021-12-31	£82,239	£69,374	-	-
2020-12-31	£70,169	£74,480	-	-

Trustees

Name	Role	Appointed
DEBBIE BELLO		2011-05-17
GARY LIPMAN		2016-06-16
Jill Steene		2025-05-12
RABBI AARON GOLDSTEIN		2012-10-31
ROSALYN SCHOFIELD		2017-02-17

FRIENDS OF LEO BAECK HAIFA

England & Wales - Charity number 1141971

Accounts

FRIENDS OF LEO BAECK HAIFA
(A Company Limited by Guarantee)
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2024

Charity Registration Number 1141971
Registered Company Number 07410989

Margins Accounting Services Ltd
111 Harbour Way
Folkestone
CT20 1NA

FRIENDS OF LEO BAECK HAIFA
(A company Limited by Guarantee)

Contents

Reference and administration details	2
Trustees' Report	3
Independent Examiners Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Accounts	10

FRIENDS OF LEO BAECK HAIFA
(A company Limited by Guarantee)
REFERENCE AND ADMINISTRATIVE DETAILS

Trustees

Deborah Bello
Rabbi Aaron Goldstein
Gary Lipman
Rosalyn Schofield

Company Secretary

Rosalyn Schofield

Bankers

HSBC
2 Love Lane
Pinner
Middlesex
HA5 3EG

Registered Office

The Ark
18-24 Oaklands Gate
Northwood
HA6 3AA

Independent Examiner

Antoinette Kudjoe-Flood
111 Harbour Way
Folkestone
CT20 1NA

The Trustees present their report and accounts for the year ended 31 December 2024

Principal activities

The charity's principal activity during the year was raising funds to support shared existence and educational projects at Leo Baeck Education Centre, Haifa. The mission of the Leo Baeck Education Centre in Haifa is to build a pluralistic society in the spirit of progressive Judaism, Zionism, democracy, and shared responsibility. Through excellent formal and informal education and a deep commitment to repairing the world, mutual support and equal opportunity, the organisations aims to empower individuals of all ages and walks of life, irrespective of background, to fulfil their potential and become agents of social change throughout Israel.

OBJECTIVES & ACTIVITIES

Summary of the objects of the charity set out in its governing document

The advancement of education for the benefit of the public by raising awareness and funds for shared existence and educational projects at the Leo Baeck Education Centre, Haifa, Israel.

Summary of the main activities undertaken for the public benefit in relation to these objects

Trustees have had regard to the guidance issued by the Charity Commission on public benefit.

The main areas of activity undertaken are:

- Public affairs (to raise general awareness of the organisation's aims, and to communicate the work done at Leo Baeck Education Centre Haifa),
- Cultivation events (to bring key individuals or communities into contact with the organisation),
- Fundraising (to support the work of the Leo Baeck Education Centre Haifa).

STATEMENT OF PUBLIC BENEFIT

The committee has read and understood the Public Benefit guidance provided by the Charity Commission and is satisfied that the funds raised by us and ultimately expended by the Leo Baeck Education Centre (Haifa) fall well within the scope of this guidance as all funds raised by us are used for projects, or a specified project in many instances, for the benefit of children and youth at risk, promotion of Arab-Israeli shared existence in the Haifa area and for after school care and youth centres for the struggling Ethiopian, Arab and Israeli communities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Structure

The charity is constituted as a Limited Company.

During the year the charity was governed by the Trustees who met formally over the year and less formally as required. The objective of the Trustees' meetings was to examine different aspects of the charity's requirements, with special emphasis on building up the FLBH in the UK, finances, future activities and ensuring regular communication with those carrying out the charitable activities in Haifa particularly since the events of October 2024 referred to below.

REPORT OF THE TRUSTEES

Governance and Management

Trustees are appointed by virtue of their knowledge and experience, particularly of the activities of the Leo Baeck Education Centre (Haifa), Israel, in order to make a contribution to the pursuit of the objectives or the management of the charity. The trustees are the primary volunteers in the charity. They in turn work with and support volunteers in Synagogues in the UK who are engaged in promoting the work of Leo Baeck Education centre in Haifa, Israel.

Management is delegated to Chair, Rabbi Aaron Goldstein, Company Secretary, Rosalyn Schofield and Treasurer Gary Lipman who are responsible for liaison with funders and with the appropriate professionals at the Leo Baeck Education Centre in Haifa. As well as working closely with the team in Israel, the Trustees, with the support of Kathryn Forro, Head of UK Development, help to ensure that projects to raise awareness and funds for the Leo Baeck Education Centre are brought to fruition. The Treasurer is responsible for the transfer of funds raised from the UK at intervals agreed by the trustees, the Company Secretary is responsible for the management of the charity's bank accounts and good governance processes.

The Trustees who served during this accounting period are:

Monika Jankel – Resigned 19th January 2024

Debbie Bello – Appointed 1 January 2013

Rabbi Aaron Goldstein - (Current Chairman) – Appointed 1 January 2013

Gary Lipman – Appointed 16 June 2016

Rosalyn Schofield – Appointed 17 February 2017

COMPANY SECRETARY

Rosalyn Schofield – Appointed 1 December 2018

POLICY ON GRANT MAKING

Funds raised by the Friends of Leo Baeck, Haifa are destined for The Leo Baeck Education Centre Haifa either for general purposes or to support particular projects.

Contribution made by volunteers

Friends of Leo Baeck Haifa is managed through Trustees and others volunteering their time.

REPORT OF THE TRUSTEES

ACHIEVEMENT AND PERFORMANCE

The ongoing after-effects of the attack on Israel on the 7th October 2023 and the subsequent internal displacement of citizens in Israel highlighted the need to raise funds for the Leo Baeck Education Centre and their work that supports civic society. During 2024 the charity has continued to deepen its relationship with the Leo Baeck Education Centre Haifa. Since 7th October, as well as regular communications from the UK, our Chair has visited the Leo Baeck Education Centre to see the work that we are supporting.

During 2024 the charity has continued to deepen its relationship with the Leo Baeck Education Centre Haifa. Various individuals have made generous donations to support projects and the general administration of the charity in the UK. 2024 also saw a continuing focus on partner engagement as well as fundraising. This included representatives - both professional staff, a rabbi, teacher and students. We have enhanced the work of the charity and the ability to refer to the recipient without prior definition - increasing numbers of UK Jews are aware of the work of the Leo Baeck Education Centre Haifa.

RISK MANAGEMENT

Trustees are mindful of their responsibilities and review risk at least annually. The trustees have considered the broad areas of risk for the charity and have put in place certain measures to mitigate or negate these risks. This is kept under review and specialist advice is sought where necessary. The charity raises funds for specific projects and does not commit to provide resources greater than received from the fundraising activities. It is always mindful of the financial viability of the school itself checking this at least annually.

FINANCIAL REVIEW

Income decreased during the year from £97,781 to £64,749. Resources expended also decreased to £64,749 compared to £87,364 in 2023. Overall, expenditure exceeded income by £18,541.

The Charity's financial position remains reasonably sound with both net current assets and unrestricted funds amounting to £7,258 at the year-end suggesting a sufficient margin of solvency to allow the Charity to continue to operate in the near future. The Trustees however are aware that the Charity's ability to continue operations in the longer term depends on its ability to win bids for grant funding.

Going Concern

Note 7 to the accounts explains that the company's ability to continue as a going concern is dependent on it being able to secure fresh sources of income. Whilst the Trustees acknowledge the inherent uncertainties that exist they have nevertheless decided that it is appropriate to produce the accounts on a going concern basis.

Policy on Reserves

At this stage, the Trustees do not consider that the charity requires a policy on the holding of funds as reserves. The trustees have agreed to have a minimum of £6,500 in the account at any given time to cover accounting expenses and any unforeseen smaller expenses that may occur from time to time.

The charity is a grant making organisation, with few overheads.

REPORT OF THE TRUSTEES

STATEMENT OF RESPONSIBILITIES OF TRUSTEES

The Trustees are responsible for preparing the Annual Report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Company law and the law applicable to charities in England and Wales requires the Charity Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charitable Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:-

- Select suitable accounting policies and apply them consistently;
- Observe the methods and principles of the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Company will continue to operate.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

This report has been prepared in accordance with the special provision of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the Trustees on and signed on their behalf by:

Signatures

Aaron Goldstein

Gary Lipman

Full Names

Rabbi Aaron Goldstein

Gary Lipman

Position

Trustee/Chairman

Trustee

Date

2nd September 2025

2nd September 2025

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under Section 144(2) of the Charities Act 2011 and that an Independent Examination is needed. The charity's gross income exceeded £25,000 and I am qualified to undertake the examination by being a qualified member of the Association of Accounting Technicians

It's my responsibility to:

- examine the accounts under Section 145 of the Charities Act 2011
- to follow the procedures laid down in the General Directions given by the Charity Commission under Section 145(5)(b) of the Charities Act 2011
- to state whether particular matters have come to my attention

Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those set out in the statements below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with Section 130 of the Charities Act and;
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of the Charities Act have not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: *Antoinnette Kudjoe-Flood*

Date: 05 September 2025

Antoinnette Kudjoe-Flood MAAT
111 Harbour Way
Folkestone
CT20 1NA

FRIENDS OF LEO BAECK HAIFA
(A company Limited by Guarantee)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
Income and Endowments From:					
Donations and Legacies	2	17,655	23,343	40,999	59,594
Gift Aid		0	0	0	8,605
Grants		0	23,750	23,750	29,583
Total Income		17,655	47,093	64,749	97,781
Expenditure on:					
Charitable Activities	3	36,196	47,093	83,289	87,364
Total Expenditure		36,196	47,093	83,289	87,364
Net income/expenditure		-18,541	0	-18,541	10,417
Total Funds brought forward		90,488	-64,689	25,799	15,382
Total Funds Carried forwards		71,947	-64,689	7,258	25,799

FRIENDS OF LEO BAECK HAIFA
(A company Limited by Guarantee)

BALANCE SHEET
AS AT 31 DECEMBER 2024

	Notes	2024 £	2024 £
Current assets			
Debtors (Gift Aid Receivable)		5,900	8,600
Cash at bank and in hand		12,097	41,620
		17,997	50,220
Creditors: amounts falling due within one year	4	10,738	24,421
Net current assets/(liabilities)		7,258	25,799
Net Assets		7,258	25,799
Represented by:			
Unrestricted funds		7,258	25,799
Restricted income funds	5	-	-
Total funds		7,258	25,799

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2024. The trustees have not required the charitable company to obtain an audit of its financial statements for the year ended 31 December 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for:

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

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Signatures

Full Names
Position
Date

Aaron Goldstein

Rabbi Aaron Goldstein
Trustee/Chair
2nd September 2025

Gary Lipman

Gary Lipman
Trustee
2nd September 2025

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

1 ACCOUNTING POLICIES

a. Basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Charities Act 2011.

These accounts have been prepared on a going concern basis under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

b. Income

All income is included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

The following specific policies are applied to particular categories of income:

- Voluntary income and grants receivable, including donations and gifts, are included in full in the Statement of Financial Activities when receivable.
- Investment income is included when receivable.

c. Expenditure

Expenditure is accounted for on an accruals basis. The irrecoverable element of VAT is included with the item of expense to which it relates.

- Costs of generating funds are those costs incurred in attracting voluntary income.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs allocated directly to such activities and those costs of an indirect nature necessary to support them.

d. Funds accounting

Unrestricted general funds are funds which can be used in accordance with the charitable objects at the discretion of the Trustees. Restricted funds are funds that can only be used for particular restricted purposes within the objects of the charity. Restriction arises when specified by the donor or when funds are raised for particular restricted purposes.

FRIENDS OF LEO BAECK HAIFA
(A company Limited by Guarantee)

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

2. GRANT, DONATIONS AND LEGACIES

	Unrestricted	Restricted	Total	Total
	2024	2024	2024	2023
	£	£	£	£
Donations	17,655	23,343	40,999	29,569
Gift aid	0	0	0	1,250
Humanitarian Trust Grant	0	10,000	10,000	1,250
Sobell Foundation Grant	0	13,750	13,750	1,250
Total Donations & Grants	17,655	47,093	64,749	33,319

3. EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted	Restricted	Total	Total
	2024	2024	2024	2023
	£	£	£	£
Grant Funding Leo Baeck Haifa	32,907	47,093	80,000	39,299
Independent Examination and Accountancy	1,100	0	1,100	1,088
Other Administrative Expenses	2,021	0	2,021	215
Bank Charges	134	0	134	132
Other Legal and Professional	35	0	35	5,024
Total Expenditure	36,196	47,093	83,289	45,758

4 CREDITORS

	2024	2023
	£	£
Deferred Income	9,167	27500
Accruals	1,571	1,316
	10738	28816

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

5 RESTRICTED FUNDS

	Income	Expenditure	Balance Carried Forward
	£	£	£
Humanitarian Trust	10,000	-10,000	0
Sobell	13,750	-13,750	0
	23,750	-23,750	0

6 TRUSTEE REMUNERATION

None of the Trustees received remuneration or reimbursed expenses during the year

7 GOING CONCERN

In common with a number of charities of similar size, FOLBH's ability to continue is a going concern for the foreseeable future, and depends on its ability to secure grants and donations.

The financial statements have been prepared on a going concern basis and the trustees believe no material uncertainties exist. The trustees have therefore concluded that it remains appropriate to prepare the accounts on a going concern basis.

The Trustees recognise however that these matters are inherently uncertain and should existing funding streams be disrupted or, additional funding not become available, the trustees may have no alternative but to cease operations

8 COMPANY LIMITED BY GUARANTEE

Friends of Leo Baeck Haifa is a company limited by guarantee in the United Kingdom. In the event of the charity being wound up, the liability in respect of the guarantee is limited to 1 per member of the charity. At 31 December 2024 the membership was 6.

FRIENDS OF LEO BAECK HAIFA

England & Wales - Charity number 1141971

Accounts

FRIENDS OF LEO BAECK HAIFA
(A Company Limited by Guarantee)
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2023

Charity Registration Number 1141971
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Contents

Reference and administration details	2
Trustees' Report	3
Independent Examiners Report	6
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FRIENDS OF LEO BAECK HAIFA
(A company Limited by Guarantee)
REFERENCE AND ADMINISTRATIVE DETAILS

Trustees

Monica Jankel (Resigned 19/01/2024)
Deborah Bello
Rabbi Aaron Goldstein
Gary Lipman
Rosalyn Schofield

Company Secretary

Rosalyn Schofield

Bankers

HSBC
2 Love Lane
Pinner
Middlesex
HA5 3EG

Registered Office

The Montagu Centre
21 Maple St
Fitzrovia
London
W1T 4BE

Independent Examiner

Antoinette Kudjoe-Flood
111 Harbour Way
Folkestone
CT20 1NA

The Trustees present their report and accounts for the year ended 31 December 2023

Principal activities

The charity's principal activity during the year was raising funds to support shared existence and educational projects at Leo Baeck Education Centre, Haifa. The mission of the Leo Baeck Education Centre in Haifa is to build a pluralistic society in the spirit of progressive Judaism, Zionism, democracy, and shared responsibility. Through excellent formal and informal education and a deep commitment to repairing the world, mutual support and equal opportunity, the organisations aims to empower individuals of all ages and walks of life, irrespective of background, to fulfil their potential and become agents of social change throughout Israel.

OBJECTIVES & ACTIVITIES

Summary of the objects of the charity set out in its governing document

The advancement of education for the benefit of the public by raising awareness and funds for shared existence and educational projects at the Leo Baeck Education Centre, Haifa, Israel.

Summary of the main activities undertaken for the public benefit in relation to these objects

Trustees have had regard to the guidance issued by the Charity Commission on public benefit.

The main areas of activity undertaken are:

- Public affairs (to raise general awareness of the organisation's aims, and to communicate the work done at Leo Baeck Education Centre Haifa),
- Cultivation events (to bring key individuals or communities into contact with the organisation),
- Fundraising (to support the work of the Leo Baeck Education Centre Haifa).

STATEMENT OF PUBLIC BENEFIT

The committee has read and understood the Public Benefit guidance provided by the Charity Commission and is satisfied that the funds raised by us and ultimately expended by the Leo Baeck Education Centre (Haifa) fall well within the scope of this guidance as all funds raised by us are used for projects, or a specified project in many instances, for the benefit of children and youth at risk, promotion of Arab-Israeli shared existence in the Haifa area and for after school care and youth centres for the struggling Ethiopian, Arab and Israeli communities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Structure

The charity is constituted as a Limited Company.

During the year the charity was governed by the Trustees who met formally over the year and less formally as required. The objective of the Trustees' meetings was to examine different aspects of the charity's requirements, with special emphasis on building up the FLBH in the UK, finances, future activities and ensuring regular communication with those carrying out the charitable activities in Haifa particularly since the events of October 2023 referred to below.

REPORT OF THE TRUSTEES

Governance and Management

Trustees are appointed by virtue of their knowledge and experience, particularly of the activities of the Leo Baeck Education Centre (Haifa), Israel, in order to make a contribution to the pursuit of the objectives or the management of the charity. The trustees are the primary volunteers in the charity. They in turn work with and support volunteers in Synagogues in the UK who are engaged in promoting the work of Leo Baeck Education centre in Haifa, Israel.

Management is delegated to Chair, Rabbi Aaron Goldstein, Company Secretary, Rosalyn Schofield and Treasurer Gary Lipman who are responsible for liaison with funders and with the appropriate professionals at the Leo Baeck Education Centre in Haifa. As well as working closely with the team in Israel, the Trustees, with the support of Kathryn Forro, Head of UK Development, help to ensure that projects to raise awareness and funds for the Leo Baeck Education Centre are brought to fruition. The Treasurer is responsible for the transfer of funds raised from the UK at intervals agreed by the trustees, the Company Secretary is responsible for the management of the charity's bank accounts and good governance processes.

The Trustees who served during this accounting period are:

Monika Jankel - Appointed 30 September 2012

Debbie Bello – Appointed 1 January 2013

Rabbi Aaron Goldstein - (Current Chairman) – Appointed 1 January 2013

Gary Lipman – Appointed 16 June 2016

Rosalyn Schofield – Appointed 17 February 2017

COMPANY SECRETARY

Rosalyn Schofield – Appointed 1 December 2018

POLICY ON GRANT MAKING

Funds raised by the Friends of Leo Baeck, Haifa are destined for The Leo Baeck Education Centre Haifa either for general purposes or to support particular projects.

Contribution made by volunteers

Friends of Leo Baeck Haifa is managed through Trustees and others volunteering their time.

REPORT OF THE TRUSTEES

ACHIEVEMENT AND PERFORMANCE

The ongoing after-effects of the attack on Israel on the 7th October 2023 and the subsequent internal displacement of citizens in Israel highlighted the need to raise funds for the Leo Baeck Education Centre and their work that supports civic society. During 2023 the charity has continued to deepen its relationship with the Leo Baeck Education Centre Haifa. Since 7th October, as well as regular communications from the UK, our Chair has visited the Leo Baeck Education Centre twice to see the work that we are supporting.

During 2023 the charity has continued to deepen its relationship with the Leo Baeck Education Centre Haifa. Various individuals have made generous donations to support projects and the general administration of the charity in the UK. 2023 also saw a continuing focus on partner engagement as well as fundraising. This included representatives - both professional staff, a rabbi, teacher and students. We have enhanced the work of the charity and the ability to refer to the recipient without prior definition - increasing numbers of UK Jews are aware of the work of the Leo Baeck Education Centre Haifa.

RISK MANAGEMENT

Trustees are mindful of their responsibilities and review risk at least annually. The trustees have considered the broad areas of risk for the charity and have put in place certain measures to mitigate or negate these risks. This is kept under review and specialist advice is sought where necessary. The charity raises funds for specific projects and does not commit to provide resources greater than received from the fundraising activities. It is always mindful of the financial viability of the school itself checking this at least annually.

FINANCIAL REVIEW

Income increased during the year from £33,319 to £97,781. Resources expended also increased to £87,364 compared to £45,758 in 2022. Overall, income exceeded expenditure by £10,417.

The Charity's financial position remains reasonably sound with both net current assets and unrestricted funds amounting to £25,799 at the year-end suggesting a sufficient margin of solvency to allow the Charity to continue to operate in the near future. The Trustees however are aware that the Charity's ability to continue operations in the longer term depends on its ability to win bids for grant funding.

Going Concern

Note 7 to the accounts explains that the company's ability to continue as a going concern is dependent on it being able to secure fresh sources of income. Whilst the Trustees acknowledge the inherent uncertainties that exist they have nevertheless decided that it is appropriate to produce the accounts on a going concern basis.

Policy on Reserves

At this stage, the Trustees do not consider that the charity requires a policy on the holding of funds as reserves. The trustees have agreed to have a minimum of £6,500 in the account at any given time to cover accounting expenses and any unforeseen smaller expenses that may occur from time to time.

The charity is a grant making organisation, with few overheads.

REPORT OF THE TRUSTEES

STATEMENT OF RESPONSIBILITIES OF TRUSTEES

The Trustees are responsible for preparing the Annual Report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Company law and the law applicable to charities in England and Wales requires the Charity Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charitable Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:-

- Select suitable accounting policies and apply them consistently;
- Observe the methods and principles of the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Company will continue to operate.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

This report has been prepared in accordance with the special provision of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the Trustees on and signed on their behalf by:

Signatures

A Goldstein
07/02/2024 09:15:02
Aaron Goldstein

G Lipman
07/02/2024 15:04:21
Gary Lipman

Full Names
Position
Date

Rabbi Aaron Goldstein
Trustee/Chairman

Gary Lipman
Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report on the financial statements of Friends of Leo Baeck Haifa for the year ended 31 December 2023 which comprise the statement of financial activities, the balance sheet and the related notes. These financial statements have been prepared under the historical convention and the accounting policies set out therein.

Respective responsibilities of trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of section 144 (2) of the Charities Act 2011 (the Act) does not apply. It is my responsibility to:

- examine the accounts under section 145 of the Act
- follow the procedures specified in the General Directions given by the Charity Commission under section 145(5)(b) of the Act; and
- state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention

- 1) which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with S 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of S396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities.have not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Date : 5 February 2024

Antoinette Kudjoe-Flood BA MAAT
111 Harbour Way
Folkestone
CT20 1NA

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
Income and Endowments From:					
Donations and Legacies	2	14,277	45,316	59,594	29,569
Gift Aid		213.52	8,391	8,605	1,250
Grants		0	29,583	29,583	2,500
Total Income		14,491	83,290	97,781	33,319
Expenditure on:					
Charitable Activities	3	7,364	80,000	87,364	45,758
Total Expenditure		7,364	80,000	87,364	45,758
Net income/expenditure		7,127	3,290	10,417	-12,439
Total Funds brought forward		83,361	-67,979	15,382	27,821
Total Funds Carried forwards		90,488	-64,689	25,799	15,382

BALANCE SHEET
AS AT 31 DECEMBER 2023

	Notes	2023 £	2022 £
Current assets			
Debtors (Gift Aid Receivable)		8,600	1,250
Cash at bank and in hand		41,620	42,948
		50,220	44,198
Creditors: amounts falling due within one year	4	24,421	28,816
		25,799	15,382
Net current assets/(liabilities)		25,799	15,382
Net Assets		25,799	15,382
Represented by:			
Unrestricted funds		25,799	15,382
Restricted income funds	5	-	-
Total funds		25,799	15,382

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2023. The trustees have not required the charitable company to obtain an audit of its financial statements for the year ended 31 December 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for:

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

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Signatures

Full Names

Position

Date

A Goldstein
07/02/2024 09:15:02

Aaron Goldstein
Rabbi Aaron Goldstein
Trustee/Chair

G Lipman
07/02/2024 15:04:21

Gary Lipman
Gary Lipman
Trustee

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

1 ACCOUNTING POLICIES

a. Basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Charities Act 2011.

These accounts have been prepared on a going concern basis under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

b. Income

All income is included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

The following specific policies are applied to particular categories of income:

- Voluntary income and grants receivable, including donations and gifts, are included in full in the Statement of Financial Activities when receivable.
- Investment income is included when receivable.

c. Expenditure

Expenditure is accounted for on an accruals basis. The irrecoverable element of VAT is included with the item of expense to which it relates.

- Costs of generating funds are those costs incurred in attracting voluntary income.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs allocated directly to such activities and those costs of an indirect nature necessary to support them.

d. Funds accounting

Unrestricted general funds are funds which can be used in accordance with the charitable objects at the discretion of the Trustees. Restricted funds are funds that can only be used for particular restricted purposes within the objects of the charity. Restriction arises when specified by the donor or when funds are raised for particular restricted purposes.

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

2. GRANT, DONATIONS AND LEGACIES

	Unrestricted	Restricted	Total	Total
	2023	2023	2023	2022
	£	£	£	£
Donations	14,277	45,316	59,594	29,569
Gift aid	214	8,391	8,605	1,250
Humanitarian Trust Grant	0	14,583	14,583	1,250
Sobell Foundation Grant	0	15,000	15,000	1,250
Total Donations & Grants	14,491	83,290	97,781	33,319

3. EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted	Restricted	Total	Total
	2023	2023	2023	2022
	£	£	£	£
Grant Funding Leo Baeck Haifa	0	80,000	80,000	39,299
Independent Examination and Accountancy	1,200	0	1,200	1,088
Other Administrative Expenses	619	0	619	215
Bank Charges	138	0	138	132
Other Legal and Professional	5,407	0	5,407	5,024
Total Expenditure	7,364	80,000	87,364	45,758

4 CREDITORS

	2023	2022
	£	£
Deferred Income	22,917	27,500
Accruals	1,504	1,316
	24,421	28,816

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

5 RESTRICTED FUNDS

	Income	Expenditure	Balance Carried Forward
	£	£	£
Humanitarian Trust	14,583	-14,583	0
Sobell	15,000	-15,000	0
	<u>29,583</u>	<u>-29,583</u>	<u>0</u>

6 TRUSTEE REMUNERATION

None of the Trustees received remuneration or reimbursed expenses during the year

7 GOING CONCERN

In common with a number of charities of similar size, FOLBH's ability to continue is a going concern for the foreseeable future, and depends on its ability to secure grants and donations.

The financial statements have been prepared on a going concern basis and the trustees believe no material uncertainties exist. The trustees have therefore concluded that it remains appropriate to prepare the accounts on a going concern basis.

The Trustees recognise however that these matters are inherently uncertain and should existing funding streams be disrupted or, additional funding not become available, the trustees may have no alternative but to cease operations

8 COMPANY LIMITED BY GUARANTEE

Friends of Leo Baeck Haifa is a company limited by guarantee in the United Kingdom. In the event of the charity being wound up, the liability in respect of the guarantee is limited to 1 per member of the charity. At 31 December 2023 the membership was 6.

FRIENDS OF LEO BAECK HAIFA

England & Wales - Charity number 1141971

Accounts

FRIENDS OF LEO BAECK HAIFA
(A Company Limited by Guarantee)
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2022

Charity Registration Number 1141971
Registered Company Number 07410989

Margins Accounting Services Ltd
111 Harbour Way
Folkestone
CT20 1NA

Contents

Reference and administration details	2
Trustees' Report	3
Independent Examiners Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Accounts	10

Trustees

Monica Jankel
Deborah Bello
Rabbi Aaron Goldstein
Gary Lipman
Rosalyn Schofield

Company Secretary

Rosalyn Schofield

Bankers

HSBC
2 Love Lane
Pinner
Middlesex
HA5 3EG

Registered Office

The Montagu Centre
21 Maple St
Fitzrovia
London
W1T 4BE

Independent Examiner

Antoinette Kudjoe-Flood
111 Harbour Way
Folkestone
CT20 1NA

REPORT OF THE TRUSTEES

The Trustees present their report and accounts for the year ended 31 December 2022

Principal activities

The charity's principal activity during the year was raising funds to support shared existence and educational projects at Leo Baeck Education Centre, Haifa. The mission of the Leo Baeck Education Centre in Haifa is to build a pluralistic society in the spirit of progressive Judaism, Zionism, democracy, and shared responsibility. Through excellent formal and informal education and a deep commitment to repairing the world, mutual support and equal opportunity, the organisations aims to empower individuals of all ages and walks of life, irrespective of background, to fulfil their potential and become agents of social change throughout Israel.

OBJECTIVES & ACTIVITIES

Summary of the objects of the charity set out in its governing document

The advancement of education for the benefit of the public by raising awareness and funds for shared existence and educational projects at the Leo Baeck Education Centre, Haifa, Israel.

Summary of the main activities undertaken for the public benefit in relation to these objects

Trustees have had regard to the guidance issued by the Charity Commission on public benefit.

The main areas of activity undertaken are:

- Public affairs (to raise general awareness of the organisation's aims, and to communicate the work done at Leo Baeck Education Centre Haifa),
- Cultivation events (to bring key individuals or communities into contact with the organisation),
- Fundraising (to support the work of the Leo Baeck Education Centre Haifa).

STATEMENT OF PUBLIC BENEFIT

The committee has read and understood the Public Benefit guidance provided by the Charity Commission and is satisfied that the funds raised by us and ultimately expended by the Leo Baeck Education Centre (Haifa) fall well within the scope of this guidance as all funds raised by us are used for projects, or a specified project in many instances, for the benefit of children and youth at risk, promotion of Arab-Israeli shared existence in the Haifa area and for after school care and youth centres for the struggling Ethiopian, Arab and Israeli communities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Structure

The charity is constituted as a Limited Company.

During the year the charity was governed by the Trustees who met formally over the year and less formally as required. The objective of the Trustees' meetings was to examine different aspects of the charity's requirements, with special emphasis on building up the FLBH in the UK, finances, future activities and ensuring regular communication with those carrying out the charitable activities in Haifa.

REPORT OF THE TRUSTEES

Governance and Management

Trustees are appointed by virtue of their knowledge and experience, particularly of the activities of the Leo Baeck Education Centre (Haifa), Israel, in order to make a contribution to the pursuit of the objectives or the management of the charity. The trustees are the primary volunteers in the charity. They in turn work with volunteers in Synagogues in the UK who are engaged in promoting the work of Leo Baeck Education centre in Haifa, Israel.

Management is delegated to Chair, Rabbi Aaron Goldstein, Company Secretary, Rosalyn Schofield and Treasurer Gary Lipman who are responsible for liaison with funders and with the appropriate professionals at the Leo Baeck Education Centre in Haifa. As well as working closely with the team in Israel, the Trustees, with the support of Kathryn Forro, Head of UK Development, help to ensure that projects to raise awareness and funds for the Leo Baeck Education Centre are brought to fruition. The Treasurer is responsible for the transfer of funds raised from the UK at intervals agreed by the trustees, the Company Secretary is responsible for the management of the charity's bank accounts and good governance processes.

The Trustees who served during this accounting period are:

Monika Jankel - Appointed 30 September 2012

Debbie Bello – Appointed 1 January 2013

Rabbi Aaron Goldstein - (Current Chairman) – Appointed 1 January 2013

Gary Lipman – Appointed 16 June 2016

Rosalyn Schofield – Appointed 17 February 2017

COMPANY SECRETARY

Rosalyn Schofield – Appointed 1 December 2018

POLICY ON GRANT MAKING

Funds raised by the Friends of Leo Baeck, Haifa are destined for The Leo Baeck Education Centre Haifa either for general purposes or to support particular projects.

Contribution made by volunteers

Friends of Leo Baeck Haifa is managed through Trustees and others volunteering their time.

REPORT OF THE TRUSTEES

ACHIEVEMENT AND PERFORMANCE

The ongoing after effect of Covid in general and to the charity sector in particular cannot be underestimated. Nevertheless, during 2022 the charity has continued to deepen its relationship with the Leo Baeck Education Centre Haifa. Various individuals have made generous donations to support projects and the general administration of the charity in the UK. 2022 also saw a continuing focus on partner engagement as well as fundraising. This included representatives - both professional staff, a rabbi, teacher and students. We have enhanced the work of the charity and the ability to refer to the recipient without prior definition - increasing numbers of UK Jews are aware of the work of the Leo Baeck Education Centre Haifa.

RISK MANAGEMENT

Trustees are mindful of their responsibilities and review risk at least annually. The trustees have considered the broad areas of risk for the charity and have put in place certain measures to mitigate or negate these risks. This is kept under review and specialist advice is sought where necessary. The charity raises funds for specific projects and does not commit to provide resources greater than received from the fundraising activities. It is always mindful of the financial viability of the school itself checking this at least annually.

FINANCIAL REVIEW

Income decreased by more than 50% during the year from £82,239 to £33,319. Resources expended also decreased to £45,758 compared to £69,374 in 2021. Overall, income exceeded expenditure by £12,439.

The Charity's financial position remains reasonably sound with both net current assets and unrestricted funds amounting to £15,382 at the year-end suggesting a sufficient margin of solvency to allow the Charity to continue to operate in the near future. The Trustees however are aware that the Charity's ability to continue operations in the longer term depends on its ability to win bids for grant funding.

Going Concern

Note 7 to the accounts explains that the company's ability to continue as a going concern is dependent on it being able to secure fresh sources of income. Whilst the Trustees acknowledge the inherent uncertainties that exist they have nevertheless decided that it is appropriate to produce the accounts on a going concern basis.

Policy on Reserves

At this stage, the Trustees do not consider that the charity requires a policy on the holding of funds as reserves. The trustees have agreed to have a minimum of £6,500 in the account at any given time to cover accounting expenses and any unforeseen smaller expenses that may occur from time to time.

The charity is a grant making organisation, with few overheads.

REPORT OF THE TRUSTEES

STATEMENT OF RESPONSIBILITIES OF TRUSTEES

The Trustees are responsible for preparing the Annual Report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Company law and the law applicable to charities in England and Wales requires the Charity Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charitable Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:-

- Select suitable accounting policies and apply them consistently;
- Observe the methods and principles of the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Company will continue to operate.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

This report has been prepared in accordance with the special provision of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the Trustees on and signed on their behalf by:

Signatures

A Goldstein
15/03/2023 06:56:16

Aaron Goldstein

**Full Names
Position**

**Rabbi Aaron Goldstein
Trustee/Chairman**

G Lipman
08/03/2023 19:09:09

Gary Lipman

**Gary Lipman
Trustee**

INDEPENDENT EXAMINER'S REPORT

Respective responsibilities of trustees and examiner

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2022.

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

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

Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those set out in the statements below.

Independent examiner's statement

The company's gross income exceeded £25,000 and I am qualified to undertake the examination by being a qualified member of the Association of Accounting Technicians.

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.

Antoinnette Kudjoe-Flood, BA MAAT
111 Harbour Way
Folkestone
CT20 1NA

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
Income and Endowments From:					
Donations and Legacies	2	23,835	5,733	29,569	45,305
Gift Aid		0	1,250	1,250	7,847
Grants		0	2500	2,500	29087
Total Income		23,835	9,483	33,319	82,239
Expenditure on:					
Charitable Activities	3	6,459	39,299	45,758	69,374
Total Expenditure		6,459	39,299	45,758	69,374
Net income/expenditure		17,376	-29,815	-12,439	12,865
Total Funds brought forward		65,985	-38163	27,821	14,957
Total Funds Carried forwards		83,361	-67,979	15,382	27,821

BALANCE SHEET
AS AT 31 DECEMBER 2022

	Notes	2022 £	2021 £
Current assets			
Debtors (Gift Aid Receivable)		1,250	7,839
Cash at bank and in hand		42,948	21,344
		44,198	29,183
Creditors: amounts falling due within one year	4	28,816	1,362
Net current assets/(liabilities)		15,382	27,821
Net Assets		15,382	27,821
Represented by:			
Unrestricted funds		15,382	27,821
Restricted income funds	5	-	-
Total funds		15,382	27,821

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022. The trustees have not required the charitable company to obtain an audit of its financial statements for the year ended 31 December 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for:

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

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Signatures

Full Names
Position

A Goldstein
15/03/2023 06:56:16

Aaron Goldstein
Rabbi Aaron Goldstein
Trustee/Chair

G Lipman
08/03/2023 19:09:09

Gary Lipman
Gary Lipman
Trustee

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

1 ACCOUNTING POLICIES

a. Basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Charities Act 2011.

These accounts have been prepared on a going concern basis under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

b. Income

All income is included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

The following specific policies are applied to particular categories of income:

- Voluntary income and grants receivable, including donations and gifts, are included in full in the Statement of Financial Activities when receivable.
- Investment income is included when receivable.

c. Expenditure

Expenditure is accounted for on an accruals basis. The irrecoverable element of VAT is included with the item of expense to which it relates.

- Costs of generating funds are those costs incurred in attracting voluntary income.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs allocated directly to such activities and those costs of an indirect nature necessary to support them.

d. Funds accounting

Unrestricted general funds are funds which can be used in accordance with the charitable objects at the discretion of the Trustees. Restricted funds are funds that can only be used for particular restricted purposes within the objects of the charity. Restriction arises when specified by the donor or when funds are raised for particular restricted purposes.

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

2. GRANT, DONATIONS AND LEGACIES

	Unrestricted	Restricted	Total	Total
	2022	2022	2022	2021
	£	£	£	£
Donations	23,835	5,733	29,569	62,127
Gift aid	0	1,250	1,250	3,042
Humanitarian Trust Grant	0	1,250	1,250	5,000
Sobell Foundation Grant	0	1,250	1,250	0
Total Donations & Grants	23,835	9,483	33,319	70,169

3. EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted	Restricted	Total	Total
	2022	2022	2022	2021
	£	£	£	£
Grant Funding Leo Baeck Haifa	0	39,299	39,299	71,000
Independent Examination and Accountancy	1088	0	1,088	1,100
Other Administrative Expenses	215	0	215	180
Bank Charges	132	0	132	60
Other Legal and Professional	5,024	0	5,024	2,140
Total Expenditure	6,459	39,299	45,758	74,480

4 CREDITORS

	2022	2021
	£	£
Deferred Income	27500	0
Accruals	1,316	1,350
	28816	1350

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

5 RESTRICTED FUNDS

	Income	Expenditure	Balance Carried Forward
	£	£	£
Sobell	1,250	-1,250	0
Humanitarian Trust	1,250	-1,250	0
	<u>2,500</u>	<u>-2,500</u>	<u>0</u>

6 TRUSTEE REMUNERATION

None of the Trustees received remuneration or reimbursed expenses during the year

7 GOING CONCERN

In common with a number of charities of similar size, FOLBH's ability to continue is a going concern for the foreseeable future, and depends on its ability to secure grants and donations.

The financial statements have been prepared on a going concern basis and the trustees believe no material uncertainties exist. The trustees have therefore concluded that it remains appropriate to prepare the accounts on a going concern basis.

The Trustees recognise however that these matters are inherently uncertain and should existing funding streams be disrupted or, additional funding not become available, the trustees may have no alternative but to cease operations

8 COMPANY LIMITED BY GUARANTEE

Friends of Leo Baeck Haifa is a company limited by guarantee in the United Kingdom. In the event of the charity being wound up, the liability in respect of the guarantee is limited to 1 per member of the charity. At 31 December 2022 the membership was 6.

FRIENDS OF LEO BAECK HAIFA

England & Wales - Charity number 1141971

Accounts

FRIENDS OF LEO BAECK HAIFA
(A Company Limited by Guarantee)
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2021

Charity Registration Number 1141971
Registered Company Number 07410989

Margins Accounting Services Ltd
111 Harbour Way
Folkestone
CT20 1NA

FRIENDS OF LEO BAECK HAIFA
(A company Limited by Guarantee)

Contents

Reference and administration details	2
Trustees' Report	3
Independent Examiners Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Accounts	10

FRIENDS OF LEO BAECK HAIFA
(A company Limited by Guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees

Monica Jankel
Deborah Bello
Rabbi Aaron Goldstein
Gary Lipman
Rosalyn Schofield

Company Secretary

Rosalyn Schofield

Bankers

HSBC
2 Love Lane
Pinner
Middlesex
HA5 3EG

Registered Office

The Montagu Centre
21 Maple St
Fitzrovia
London
W1T 4BE

Independent Examiner

Antoinette Kudjoe-Flood
111 Harbour Way
Folkestone
CT20 1NA

FRIENDS OF LEO BAECK HAIFA
(A company Limited by Guarantee)

REPORT OF THE TRUSTEES

The Trustees present their report and accounts for the year ended 31 December 2021

Principal activities

The charity's principal activity during the year was raising funds to support shared existence and educational projects at Leo Baeck Education Centre, Haifa. The mission of the Leo Baeck Education Centre in Haifa is to build a pluralistic society in the spirit of progressive Judaism, Zionism, democracy, and shared responsibility. Through excellent formal and informal education and a deep commitment to repairing the world, mutual support and equal opportunity, the organisations aims to empower individuals of all ages and walks of life, irrespective of background, to fulfil their potential and become agents of social change throughout Israel.

OBJECTIVES & ACTIVITIES

Summary of the objects of the charity set out in its governing document

The advancement of education for the benefit of the public by raising awareness and funds for shared existence and educational projects at the Leo Baeck Education Centre, Haifa, Israel.

Summary of the main activities undertaken for the public benefit in relation to these objects

Trustees have had regard to the guidance issued by the Charity Commission on public benefit.

The main areas of activity undertaken are:

- Public affairs (to raise general awareness of the organisation's aims, and to communicate the work done at Leo Baeck Education Centre Haifa),
- Cultivation events (to bring key individuals or communities into contact with the organisation),
- Fundraising (to support the work of the Leo Baeck Education Centre Haifa).

STATEMENT OF PUBLIC BENEFIT

The committee has read and understood the Public Benefit guidance provided by the Charity Commission and is satisfied that the funds raised by us and ultimately expended by the Leo Baeck Education Centre (Haifa) fall well within the scope of this guidance as all funds raised by us are used for projects, or a specified project in many instances, for the benefit of children and youth at risk, promotion of Arab-Israeli shared existence in the Haifa area and for after school care and youth centres for the struggling Ethiopian, Arab and Israeli communities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Structure

The charity is constituted as a Limited Company.

During the year the charity was governed by the Trustees who met formally over the year and less formally as required. The objective of the Trustees' meetings was to examine different aspects of the charity's requirements, with special emphasis on building up the FLBH in the UK, finances, future activities and ensuring regular communication with those carrying out the charitable activities in Haifa.

FRIENDS OF LEO BAECK HAIFA
(A company Limited by Guarantee)

REPORT OF THE TRUSTEES

Governance and Management

Trustees are appointed by virtue of their knowledge and experience, particularly of the activities of the Leo Baeck Education Centre (Haifa), Israel, in order to make a contribution to the pursuit of the objectives or the management of the charity. The trustees are the primary volunteers in the charity. They in turn work with volunteers in Synagogues in the UK who are engaged in promoting the work of Leo Baeck Education centre in Haifa, Israel.

Management is delegated to Chair, Rabbi Aaron Goldstein, Company Secretary, Rosalyn Schofield and Treasurer Gary Lipman who are responsible for liaison with funders and with the appropriate professionals at the Leo Baeck Education Centre in Haifa. As well as working closely with the team in Israel, the Trustees help to ensure that projects to raise awareness and funds for the Leo Baeck Education Centre are brought to fruition. The Treasurer is responsible for the transfer of funds raised from the UK at intervals agreed by the trustees, the Company Secretary is responsible for the management of the charity's bank accounts.

The Trustees who served during this accounting period are:

Monika Jankel - Appointed 30 September 2012

Debbie Bello – Appointed 1 January 2013

Rabbi Aaron Goldstein - (Current Chairman) – Appointed 1 January 2013

Gary Lipman – Appointed 16 June 2016

Rosalyn Schofield – Appointed 17 February 2017

COMPANY SECRETARY

Rosalyn Schofield – Appointed 1 December 2018

POLICY ON GRANT MAKING

Funds raised by the Friends of Leo Baeck, Haifa are destined for The Leo Baeck Education Centre Haifa either for general purposes or to support particular projects.

Contribution made by volunteers

Friends of Leo Baeck Haifa is managed through Trustees and others volunteering their time.

FRIENDS OF LEO BAECK HAIFA
(A company Limited by Guarantee)

REPORT OF THE TRUSTEES

ACHIEVEMENT AND PERFORMANCE

The ongoing after effect of Covid in general and to the charity sector in particular cannot be underestimated. Nevertheless, during 2021 the charity has continued to deepen its relationship with the Leo Baeck Education Centre Haifa. Various individuals have made generous donations to support projects in the UK and the general administration of the charity in the UK. 2021 also saw a continuing focus on partner engagement as well as fundraising. This included representatives - both professional staff, a rabbi, teacher and students. Of course, - making physical visits to the UK was not impossible, but still not easy. As such, interactions and engagements this year were, once again, virtual. We have enhanced the work of the charity and the ability to refer to the recipient without prior definition - increasing numbers of UK Jews are aware of the work of the Leo Baeck Education Centre Haifa.

RISK MANAGEMENT

Trustees are mindful of their responsibilities and review risk at least annually. The trustees have considered the broad areas of risk for the charity and have put in place certain measures to mitigate or negate these risks. This is kept under review and specialist advice is sought where necessary. The charity raises funds for specific projects and does not commit to provide resources greater than received from the fundraising activities.

FINANCIAL REVIEW

Income increased during the year to £82,239 compared to last year's figure of £70,169. Resources expended also decreased to £69,374 compared to £74,480 in 2020. Overall, income exceeded expenditure by £12,865.

The Charity's financial position remains reasonably sound with both net current assets and unrestricted funds amounting to £27,821 at the year-end suggesting a sufficient margin of solvency to allow the Charity to continue to operate in the near future. The Trustees however are aware that the Charity's ability to continue operations in the longer term depends on its ability to win bids for grant funding.

Going Concern

Note 7 to the accounts explains that the company's ability to continue as a going concern is dependent on it being able to secure fresh sources of income. Whilst the Trustees acknowledge the inherent uncertainties that exist they have nevertheless decided that it is appropriate to produce the accounts on a going concern basis.

FRIENDS OF LEO BAECK HAIFA
(A company Limited by Guarantee)

REPORT OF THE TRUSTEES

Policy on Reserves

At this stage, the Trustees do not consider that the charity requires a policy on the holding of funds as reserves. The trustees have agreed to have a minimum of £6,500 in the account at any given time to cover accounting expenses and any unforeseen smaller expenses that may occur from time to time. The charity is a grant making organisation, with few overheads.

STATEMENT OF RESPONSIBILITIES OF TRUSTEES

The Trustees are responsible for preparing the Annual Report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Company law and the law applicable to charities in England and Wales requires the Charity Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charitable Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:-

- Select suitable accounting policies and apply them consistently;
- Observe the methods and principles of the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Company will continue to operate.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

This report has been prepared in accordance with the special provision of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the Trustees on and signed on their behalf by:

Signatures	A Goldstein 16/05/2022 11:10:53	G Lipman 16/05/2022 11:05:28
Full Names	<i>Aaron Goldstein</i> Rabbi Aaron Goldstein	<i>Gary Lipman</i> Gary Lipman
Position	Trustee/Chairman	Trustee
Date		

FRIENDS OF LEO BAECK HAIFA
(A company Limited by Guarantee)

INDEPENDENT EXAMINER'S REPORT

Respective responsibilities of trustees and examiner

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2021.

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

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

Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those set out in the statements below.

Independent examiner's statement

The company's gross income exceeded £25,000 and I am qualified to undertake the examination by being a qualified member of the Association of Accounting Technicians.

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.

Antoinette Kudjoe-Flood, BA MAAT
111 Harbour Way
Folkestone
CT20 1NA

FRIENDS OF LEO BAECK HAIFA
(A company Limited by Guarantee)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021

		Unrestricted funds	Restricted funds	Total	Total
	Notes	2021	2021	2021	2020
		£	£	£	£
Income and Endowments From:					
Donations and Legacies	2	9,461	35,844	45,305	62,127
Gift Aid		0	7,847	7,847	3,042
Grants		4087	25000	29,087	5000
Total Income		13,548	68,691	82,239	70,169
Expenditure on:					
Charitable Activities	3	4,374	65,000	69,374	74,480
Total Expenditure		4,374	65,000	69,374	74,480
Net income/expenditure		9,174	3,691	12,865	-4,311
Total Funds brought forward		56,811	-41853.18	14,957	19,268
Total Funds Carried forwards		65,985	-38,163	27,821	14,957

FRIENDS OF LEO BAECK HAIFA
(A company Limited by Guarantee)

BALANCE SHEET
AS AT 31 DECEMBER 2021

	Notes	2021 £	2020 £
Current assets			
Debtors (Gift Aid Receivable)		7,839	3,063
Cash at bank and in hand		21,344	13,244
		<u>29,183</u>	<u>16,307</u>
Creditors: amounts falling due within one year	4	<u>1,362</u>	<u>1,350</u>
Net current assets/(liabilities)		<u>27,821</u>	<u>14,957</u>
Net Assets		<u>27,821</u>	<u>14,957</u>
Represented by:			
Unrestricted funds		27,821	14,957
Restricted income funds	5	-	-
Total funds		<u>27,821</u>	<u>14,957</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2021. The trustees have not required the charitable company to obtain an audit of its financial statements for the year ended 31 December 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for:

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

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Signatures

Full Names
Position
Date

A Goldstein
16/05/2022 11:10:53

Aaron Goldstein
Rabbi Aaron Goldstein
Trustee/Chair

G Lipman
16/05/2022 11:05:28

Gary Lipman
Gary Lipman
Trustee

FRIENDS OF LEO BAECK HAIFA
(A company Limited by Guarantee)

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

1 ACCOUNTING POLICIES

a. Basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Charities Act 2011.

These accounts have been prepared on a going concern basis under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

b. Income

All income is included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

The following specific policies are applied to particular categories of income:

- Voluntary income and grants receivable, including donations and gifts, are included in full in the Statement of Financial Activities when receivable.
- Investment income is included when receivable.

c. Expenditure

Expenditure is accounted for on an accruals basis. The irrecoverable element of VAT is included with the item of expense to which it relates.

- Costs of generating funds are those costs incurred in attracting voluntary income.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs allocated directly to such activities and those costs of an indirect nature necessary to support them.

d. Funds accounting

Unrestricted general funds are funds which can be used in accordance with the charitable objects at the discretion of the Trustees. Restricted funds are funds that can only be used for particular restricted purposes within the objects of the charity. Restriction arises when specified by the donor or when funds are raised for particular restricted purposes.

FRIENDS OF LEO BAECK HAIFA
(A company Limited by Guarantee)

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

2. GRANT, DONATIONS AND LEGACIES

	Unrestricted	Restricted	Total	Total
	2021	2021	2021	2020
	£	£	£	£
Donations	9,461	35,844	45,305	62,127
Gift aid	0	7,847	7,847	3,042
Humanitarian Trust Grant	10000	0	10,000	5,000
Sobell Foundation Grant	0	15,000	15,000	0
Wingate Foundation Grant	4087	0	4,087	0
Total Donations & Grants	23,548	58,691	82,239	70,169

3. EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted	Restricted	Total	Total
	2021	2021	2021	2020
	£	£	£	£
Grant Funding Leo Baeck Haifa	0	65,000	65,000	71,000
Independent Examination and Accountancy	1205	0	1,205	1,100
Other Administrative Expenses	192	0	192	180
Bank Charges	77	0	77	60
Other Legal and Professional	2,900.00	0	2,900	2,140
Total Expenditure	4,374	65,000	69,374	74,480

4 CREDITORS

2021	2020
£	£
1,362	1,350

FRIENDS OF LEO BAECK HAIFA
(A company Limited by Guarantee)

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

5 RESTRICTED FUNDS

	Income	Expenditure	Balance Carried Forward
	£	£	£
Donations	43,691	-40,000	3,691
Sobell	15,000	-15,000	0
Humanitarian Trust	10,000	-10,000	0
	<u>68,691</u>	<u>-65,000</u>	<u>0</u>

6 TRUSTEE REMUNERATION

None of the Trustees received remuneration or reimbursed expenses during the year

7 GOING CONCERN

In common with a number of charities of similar size, FOLBH's ability to continue is a going concern for the foreseeable future, and depends on its ability to secure grants and donations.

The financial statements have been prepared on a going concern basis and the trustees believe no material uncertainties exist. The trustees have therefore concluded that it remains appropriate to prepare the accounts on a going concern basis.

The Trustees recognise however that these matters are inherently uncertain and should existing funding streams be disrupted or, additional funding not become available, the trustees may have no alternative but to cease operations

8 COMPANY LIMITED BY GUARANTEE

Friends of Leo Baeck Haifa is a company limited by guarantee in the United Kingdom. In the event of the charity being wound up, the liability in respect of the guarantee is limited to 1 per member of the charity. At 31 December 2021 the membership was 6.

FRIENDS OF LEO BAECK HAIFA

England & Wales - Charity number 1141971

Accounts

FRIENDS OF LEO BAECK HAIFA
(A Company Limited by Guarantee)
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2020

Charity Registration Number 1141971
Registered Company Number 07410989

Margins Accounting Services Ltd
46 Stonard Road
London
N13 4DL

FRIENDS OF LEO BAECK HAIFA
(A company Limited by Guarantee)

Contents

Reference and administration details	2
Trustees' Report	3
Independent Examiners Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Accounts	10

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees

Monica Jankel
Deborah Bello
Rabbi Aaron Goldstein
Gary Lipman
Roselyn Schofield

Company Secretary

Rosalyn Schofield

Bankers

HSBC
2 Love Lane
Pinner
Middlesex
HA5 3EG

Registered Office

The Montagu Centre
21 Maple St
Fitzrovia
London
W1T 4BE

Independent Examiner

Antoinette Kudjoe-Flood
46 Stonard Road
London
N13 4DL

REPORT OF THE TRUSTEES

The Trustees present their report and accounts for the year ended 31 December 2020

Principal activities

The company's principal activity during the year was raising funds to support shared existence and educational projects at Leo Baeck Education Centre, Haifa. The mission of the Leo Baeck Education Centre in Haifa is to build a pluralistic society in the spirit of progressive Judaism, Zionism, democracy, and shared responsibility. Through excellent formal and informal education and a deep commitment to repairing the world, mutual support and equal opportunity, the organisations aims to empower individuals of all ages and walks of life, irrespective of background, to fulfil their potential and become agents of social change throughout Israel.

OBJECTIVES & ACTIVITIES

Summary of the objects of the charity set out in its governing document

The advancement of education for the benefit of the public by raising awareness and funds for shared existence and educational projects at the Leo Baeck Education Centre, Haifa, Israel.

Summary of the main activities undertaken for the public benefit in relation to these objects

Trustees have had regard to the guidance issued by the Charity Commission on public benefit.

The main areas of activity undertaken are:

- Public affairs (to raise general awareness of the organisation's aims, and to communicate the work done at Leo Baeck Education Centre Haifa),
- Cultivation events (to bring key individuals or communities into contact with the organisation),
- Fundraising (to support the work of the Leo Baeck Education Centre Haifa).

STATEMENT OF PUBLIC BENEFIT

The committee has read and understood the Public Benefit guidance provided by the Charity Commission and is satisfied that the funds raised by us and ultimately expended by the Leo Baeck Education Centre (Haifa) fall well within the scope of this guidance as all funds raised by us are used for projects, or a specified project in many instances, for the benefit of children and youth at risk, promotion of Arab-Israeli shared existence in the Haifa area and for after school care and youth centres for the struggling Ethiopian, Arab and Israeli communities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Structure

The charity is constituted as a Limited Company.

During the year the charity was governed by the Trustees who met formally over the year and less formally as required. The objective of the Trustees' meetings was to examine different aspects of the charity's requirements, with special emphasis on building up the FLBH in the UK, finances, future activities and ensuring regular communication with those carrying out the charitable activities in Haifa.

REPORT OF THE TRUSTEES

Governance and Management

Trustees are appointed by virtue of their knowledge and experience, particularly of the activities of the Leo Baeck Education Centre (Haifa), Israel, in order to make a contribution to the pursuit of the objectives or the management of the charity. The trustees are the primary volunteers in the charity. They in turn work with volunteers in Synagogues in the UK who are engaged in promoting the work of Leo Baeck Education centre in Haifa, Israel.

Management is delegated to Chair, Rabbi Aaron Goldstein, Company Secretary, Rosalyn Schofield and Treasurer Gary Lipman who are responsible for liaison with funders and with the appropriate professionals at the Leo Baeck Education Centre in Haifa. As well as working closely with the team in Israel, the Chairs help to ensure that projects to raise awareness and funds for the Leo Baeck Education Centre are brought to fruition. The Treasurer is responsible for the transfer of funds raised from the UK at intervals agreed by the trustees, the Company Secretary is responsible for the management of the charity's bank accounts.

The Trustees who served during this accounting period are:

Monika Jankel - Appointed 30 September 2012

Debbie Bello – Appointed 1 January 2013

Rabbi Aaron Goldstein - (Current Chairman) – Appointed 1 January 2013

Gary Lipman – Appointed 16 June 2016

Rosalyn Schofield – Appointed 17 February 2017

COMPANY SECRETARY

Rosalyn Schofield – Appointed 1 December 2018

POLICY ON GRANT MAKING

Funds raised by the Friends of Leo Baeck, Haifa are destined for The Leo Baeck Education Centre Haifa either for general purposes or to support particular projects.

Contribution made by volunteers

Friends of Leo Baeck Haifa is managed through Trustees and others volunteering their time.

REPORT OF THE TRUSTEES

ACHIEVEMENT AND PERFORMANCE

The effect of Covid in general and to the charity sector in particular cannot be underestimated. Nevertheless, during 2020 the charity has continued to deepen its relationship with the Leo Baeck Education Centre Haifa. Various individuals have made generous donations to support projects in the UK and the general administration of the charity in the UK. 2020 also saw a new focus on partner engagement as well as fundraising. This included representatives - both professional staff, a rabbi, teacher and students. Of course, - making physical visits to the UK was not possible. As such, interactions and engagements this year were virtual. We have enhanced the work of the charity and the ability to refer to the recipient without prior definition - increasing numbers of UK Jews are aware of the work of the Leo Baeck Education Centre Haifa.

RISK MANAGEMENT

Trustees are mindful of their responsibilities and review risk at least annually. The trustees have considered the broad areas of risk for the charity and have put in place certain measures to mitigate or negate these risks. This is kept under review and specialist advice is sought where necessary. The charity raises funds for specific projects and does not commit to provide resources greater than received from the fundraising activities.

FINANCIAL REVIEW

Overall both income and expenditure decreased during the year. Income for the year dropped to £70,169 compared to last year's figure of £74,170 Resources expended also decreased to £74,480 compared to £75,632 in 2019. Overall, expenditure exceeded income by £4,311.

The Charity's financial position remains reasonably sound with both net current assets and unrestricted funds amounting to £14,957 at the year-end suggesting a sufficient margin of solvency to allow the Charity to continue to operate in the near future. The Trustees however are aware that the Charity's ability to continue operations in the longer term depends on its ability to win bids for grant funding.

Going Concern

Note 7 to the accounts explains that the company's ability to continue as a going concern is dependent on it being able to secure fresh sources of income. Whilst the Trustees acknowledge the inherent uncertainties that exist they have nevertheless decided that it is appropriate to produce the accounts on a going concern basis.

FRIENDS OF LEO BAECK HAIFA
(A company Limited by Guarantee)
REPORT OF THE TRUSTEES

Policy on Reserves

At this stage, the Trustees do not consider that the charity requires a policy on the holding of funds as reserves. The trustees have agreed to have a minimum of £6,500 in the account at any given time to cover accounting expenses and any unforeseen smaller expenses that may occur from time to time. The charity is a grant making organisation, with few overheads.

STATEMENT OF RESPONSIBILITIES OF TRUSTEES

The Trustees are responsible for preparing the Annual Report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Company law and the law applicable to charities in England and Wales requires the Charity Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charitable Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:-

- Select suitable accounting policies and apply them consistently;
- Observe the methods and principles of the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Company will continue to operate.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

This report has been prepared in accordance with the special provision of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the Trustees on and signed on their behalf by:

Signatures

Full Names

Position

Date

Aaron Goldstein

Rabbi Aaron Goldstein

Trustee/Chairman

17 May 2021

Gary Lipman

Gary Lipman

Trustee

17 May 2021

INDEPENDENT EXAMINER'S REPORT

Respective responsibilities of trustees and examiner

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2020.

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

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

Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those set out in the statements below.

Independent examiner's statement

The company's gross income exceeded £25,000 and I am qualified to undertake the examination by being a qualified member of the Association of Accounting Technicians.

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.

Antoinette Kudjoe-Flood, BA MAAT
46 Stonard Road
London
N13 4DL

FRIENDS OF LEO BAECK HAIFA
(A company Limited by Guarantee)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Total 2019 £
Income and Endowments From:					
Donations and Legacies	2	21,877	40,250	62,127	42,592
Gift Aid		0	3,042	3,042	6,578
Grants		0	5,000	5,000	25,000
Total Income		21,877	48,292	70,169	74,170
Expenditure on:					
Charitable Activities	3	3,480	71,000	74,480	75,632
Total Expenditure		3,480	71,000	74,480	75,632
Net income/expenditure		18,397	-22,708	-4,311	-1,462
Total Funds brought forward		38,414	-19,145	19,268	20,730
Total Funds Carried forwards		56,811	-41,853	14,957	19,268

FRIENDS OF LEO BAECK HAIFA
(A company Limited by Guarantee)

BALANCE SHEET
AS AT 31 DECEMBER 2020

	Notes	2020 £	2019 £
Current assets			
Debtors (Gift Aid Receivable)		3,063	9,077
Cash at bank and in hand		13,244	11,439
		<u>16,307</u>	<u>20,516</u>
Creditors: amounts falling due within one year	4	<u>1,350</u>	<u>1,248</u>
Net current assets/(liabilities)		14,957	19,268
Net Assets		<u>14,957</u>	<u>19,268</u>
Represented by:			
Unrestricted funds		14,957	19,268
Restricted income funds	5	-	-
Total funds		<u>14,957</u>	<u>19,268</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2020. The trustees have not required the charitable company to obtain an audit of its financial statements for the year ended 31 December 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for:

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

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Signatures

Full Names
Position
Date

Aaron Goldstein

Rabbi Aaron Goldstein
Trustee/Chair
17 May 2021

Gary Lipman

Gary Lipman
Trustee
17 May 2021

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

1 ACCOUNTING POLICIES

a. Basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Charities Act 2011.

These accounts have been prepared on a going concern basis under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

b. Income

All income is included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

The following specific policies are applied to particular categories of income:

- Voluntary income and grants receivable, including donations and gifts, are included in full in the Statement of Financial Activities when receivable.
- Investment income is included when receivable.

c. Expenditure

Expenditure is accounted for on an accruals basis. The irrecoverable element of VAT is included with the item of expense to which it relates.

- Costs of generating funds are those costs incurred in attracting voluntary income.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs allocated directly to such activities and those costs of an indirect nature necessary to support them.

d. Funds accounting

Unrestricted general funds are funds which can be used in accordance with the charitable objects at the discretion of the Trustees. Restricted funds are funds that can only be used for particular restricted purposes within the objects of the charity. Restriction arises when specified by the donor or when funds are raised for particular restricted purposes.

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

2. GRANT, DONATIONS AND LEGACIES

	Unrestricted 2020 £	Restricted 2020 £	Total 2020 £	Total 2019 £
Donations	21,877	40,250	62,127	49,170
Gift aid	0	3,042	3,042	0
Humanitarian Trust Grant	0	5,000	5,000	10,000
Sobell Foundation Grant	0	0	0	15,000
Wingate Foundation Grant	0	0	0	0
Total Donations & Grants	21,877	48,292	70,169	74,170

3. EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted 2020 £	Restricted 2020 £	Total 2020 £	Total 2019 £
Grant Funding Leo Baeck Haifa	0	71,000	71,000	72,141
Independent Examination and Accountancy	1100	0	1,100	1,020
Other Administrative Expenses	180	0	180	521
Bank Charges	60	0	60	123
Other Legal and Professional	2,140	0	2,140	1,827
Total Expenditure	3,480	71,000	74,480	75,632

4 CREDITORS

2020 £	2019 £
1,350	1,248
1,350	1,248

FRIENDS OF LEO BAECK HAIFA
(A company Limited by Guarantee)

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

5 RESTRICTED FUNDS

	Income	Expenditure	Balance Carried Forward
	£	£	£
Donations	43,292	-43,292	0
Humanitarian Trust	5,000	-5,000	0
	<u>48,292</u>	<u>-48,292</u>	<u>0</u>

6 TRUSTEE REMUNERATION

None of the Trustees received remuneration or reimbursed expenses during the year

7 GOING CONCERN

In common with a number of charities of similar size, FOLBH's ability to continue is a going concern for the foreseeable future, and depends on its ability to secure grants and donations.

The financial statements have been prepared on a going concern basis and the trustees believe no material uncertainties exist. The trustees have therefore concluded that it remains appropriate to prepare the accounts on a going concern basis.

The Trustees recognise however that these matters are inherently uncertain and should existing funding streams be disrupted or, additional funding not become available, the trustees may have no alternative but to cease operations

8 COMPANY LIMITED BY GUARANTEE

Friends of Leo Baeck Haifa is a company limited by guarantee in the United Kingdom. In the event of the charity being wound up, the liability in respect of the guarantee is limited to 1 per member of the charity. At 31 December 2020 the membership was 6.