

**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**

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**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**

Antoinnette Kudjoe-Flood  
111 Harbour Way  
Folkestone  
CT20 1NA

## **REPORT OF THE TRUSTEES**

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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**

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### **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**

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### **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**

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### **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:

<b>Signatures</b>		
	A Goldstein 15/03/2023 06:56:16 <i>Aaron Goldstein</i>	G Lipman 08/03/2023 19:09:09 <i>Gary Lipman</i>
<b>Full Names</b>	<b>Rabbi Aaron Goldstein</b>	<b>Gary Lipman</b>
<b>Position</b>	<b>Trustee/Chairman</b>	<b>Trustee</b>

**INDEPENDENT EXAMINER'S REPORT**

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**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

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
	Notes				
<b>Income and Endowments From:</b>					
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
<b>Total Income</b>		<b>23,835</b>	<b>9,483</b>	<b>33,319</b>	<b>82,239</b>
<b>Expenditure on:</b>					
Charitable Activities	3	6,459	39,299	45,758	69,374
<b>Total Expenditure</b>		<b>6,459</b>	<b>39,299</b>	<b>45,758</b>	<b>69,374</b>
<b>Net income/expenditure</b>		17,376	-29,815	-12,439	12,865
<b>Total Funds brought forward</b>		65,985	-38163	27,821	14,957
<b>Total Funds Carried forwards</b>		<b>83,361</b>	<b>-67,979</b>	<b>15,382</b>	<b>27,821</b>

**BALANCE SHEET**  
**AS AT 31 DECEMBER 2022**

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

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:

- 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**

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**

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**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**

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**2. GRANT, DONATIONS AND LEGACIES**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
	<b>2022</b>	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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
<b>Total Donations &amp; Grants</b>	<b>23,835</b>	<b>9,483</b>	<b>33,319</b>	<b>70,169</b>

**3. EXPENDITURE ON CHARITABLE ACTIVITIES**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
	<b>2022</b>	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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
<b>Total Expenditure</b>	<b>6,459</b>	<b>39,299</b>	<b>45,758</b>	<b>74,480</b>

**4 CREDITORS**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Deferred Income	27500	0
Accruals	1,316	1,350
	<b>28816</b>	<b>1350</b>

**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
	<b>2,500</b>	<b>-2,500</b>	<b>0</b>

**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.