

FRIENDS OF JERUSALEM BOTANICAL GARDENS

England & Wales · Charity number 1151347

Details

Other names	FRIENDS OF JBG
Status	Registered
Legal form	CIO
Registered	2013-03-22
Register	View on the Charity Commission register

Contact

Address	100 Green Lane Edgware HA8 8EJ
Phone	02082382779
Email	friendsjbg@gmail.com
Website	www.friendsjbg.org.uk

Activities

Objects: TO ADVANCE THE EDUCATION OF THE PUBLIC ON ISRAEL'S BIODIVERSITY, PLANT CONSERVATION AND CULTURAL USES OF PLANTS, IN PARTICULAR BUT NOT EXCLUSIVELY BY SUPPORTING THE WORK OF THE JERUSALEM BOTANICALGARDENS.

Activities: Through a series of lectures, visits and cultural activities and by promoting and running the International Horticultural Internship Scheme, the Friends of JBG have continued to support its objectives.

Classification

- **How:** Makes Grants To Individuals
- **What:** Education/training, Environment/conservation/heritage
- **Who:** Other Defined Groups

Geography

- **Area of benefit:** NATIONAL AND OVERSEAS
- Israel

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£28,805	£17,366	-	-
2023-12-31	£22,736	£49,663	-	-
2022-12-31	£21,783	£39,459	-	-
2021-12-31	£22,809	£34,967	-	-
2020-12-31	£28,713	£25,102	-	-

Trustees

Name	Role	Appointed
Brandon Tyler George		2025-12-17
Karyn Jayne Daysh		2025-12-17
Linda C Smith		2025-12-17
MR A BERTELSEN		2013-02-15

FRIENDS OF JERUSALEM BOTANICAL GARDENS

England & Wales - Charity number 1151347

Accounts

FRIENDS OF JERUSALEM BOTANICAL GARDENS

**TRUSTEES' REPORT AND ACCOUNTS
YEAR ENDING 31 DECEMBER 2024**

Charity Reg. No. 1151347



Trustees' Annual Report for the period							
From	Period start date			To	Period end date		
	Day 01	Month January	Year 2024		Day 31	Month December	Year 2024

Section A Reference and administration details

Charity name

Other names charity is known by

Registered charity number (if any)

Charity's principal address

100 Green Lane
Edgware
Middx
Postcode HA8 8EJ

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Aaron Bertelsen	Co-Chair		
2	Jill Kowal	Co-Chair		
3				
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10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

Barbara Sherling – Operations Manager

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Constitution
How the charity is constituted (eg. trust, association, company)	Charitable Incorporated Organisation
Trustee selection methods (eg. appointed by, elected by)	Election by the Board of Trustees

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

Reviewing the structure of the Board with the aim of creating opportunities to appoint new Trustees with particular skills to advance the charity's activities.

The Friends of Jerusalem Botanical Gardens (JBG) continued its membership of the NCVO in order to be kept aware of current governance, organisational and charity best practice and to access training.

Work alongside the CEO and senior staff members of the Jerusalem Botanical Gardens and the Israel-based Friends of Jerusalem Botanical Gardens.

The Trustees have adopted the following policies and procedures: Conflict of Interests; Data Protection, Equality and Diversity; Grievance; Privacy, Register of Interests, and a Reserves Policy. The Trustees continue to review the financial position of the charity regularly.

Section C Objectives and activities

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

To advance the education of the public on Israel's biodiversity, plant conservation and cultural uses of plants, in particular but not exclusively by supporting the work of the Jerusalem Botanical Gardens.

This is achieved by supporting the Gardens:

- in its cross-cultural education of school-age children in Jerusalem;

- in its social action and environmental outreach programme which aims to engage disaffected and disadvantaged members of the community through working with plants; and
- by offering qualified gardeners the opportunity to extend their education through learning about Israel's biodiversity etc.
- with online talks given via Zoom on botanical aspects and, in the UK, with talks by the Operations Manager to various communal organisations.

The Trustees have adhered to the guidance issued by the Charity Commission on public benefit in the undertaking of all their activities.

Our main support for the JBG comes through the horticultural internship programme. Our interns worked closely with professionals at the JBG gaining greater knowledge of Israel's biodiversity and plant conservation.

The war resulting from the attack on Israel on 7 October 2023 had a significant impact on our activities as it was not possible to offer internships to students based outside Israel, or to award the Worms Travel Bursary to a final year Kew Diploma student. Shai Alfi continued her internship, begun in November 2023, taking a lead horticultural role in the tropical conservatory until May 2024. In May 2024, we agreed with Lucy Hoggett (who had returned to the UK after the 7 October attacks), that it was unlikely she would be able to return to Israel to undertake her internship in the foreseeable future.

Large numbers of Israelis were evacuated from affected areas in both the north and south of the country and we supported the Gardens by awarding short-term internships of between one and three months to three evacuees who could not undertake a longer commitment. The Gardens benefitted from the additional help and new ideas and the interns benefitted from working with experienced staff in a safe and stable environment.

The Friends continued their aims of informing the public about plants and the environment through talks given to local community groups by the Operation Manager.

To further assist our aims to inform and educate about Israel's plant biodiversity and conservation, our interns provided a steady flow of photographs and information about plants in flower at the Gardens and in the wild and these were shown on our website and social media pages.

The Trustees are aware that the war has continued to impact on our membership and our activities, compounding the decline we were experiencing. We continue to try to make the charity more attractive online to a worldwide audience.

The Friends thank supporters and acknowledge the donations from individuals which have supported our projects in 2024.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grant-making;
- policy programme related investment;
- contribution made by volunteers.

Grant-making

The policy in awarding internships as part of our International Horticultural Internship Programme is to select students who are most likely to benefit from the education and experience provided at the Gardens. Candidates apply using a standardised form and their experience and qualifications are assessed. Short-listed candidates are then interviewed by a panel to assess their suitability to the conditions and lifestyle in Israel and to identify what they wish to gain from the experience and how to achieve their aims.

The policy of grant-making to the Jerusalem Botanical Gardens involves identifying those areas which most effectively meet the UK Friends' objectives.

Volunteers

Help from our members continues to be of crucial importance to the Friends. Involving volunteers continues to be an on-going area of development as the Trustees recognise that volunteering is a key element of the charity's sustainability and diversity.

Section D

Achievements and performance

Wo
Summary of the main achievements of the charity during the year

Four interns were sponsored of whom one continued an internship started in 2023.

The charity continues to be in a stable fiscal position.

Section E

Financial review

Brief statement of the charity's policy on reserves

The Trustees take seriously their fiscal responsibility to ensure that the charity is sustainable. A reserves policy was adopted which states that funds which have not been designated for specific use should be maintained at a level equivalent to six months' expenditure.

The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in income, they will be able to continue the charity's current activities while consideration is given to the way in which additional funds may be raised. The Trustees recognise that many charities only operate on a 3-month policy. They are satisfied that the reserves more than meet the requirements to maintain the charity as an ongoing concern. The charity has no contracts which could not be met by its current reserves.

Details of any funds materially in deficit

There are no deficits.

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

A donation from a UK-based charitable trust provides the charity with its main source of funds. Its largest expenditures are the salary of the Operations Manager and expenses associated with the International Horticultural Internship Programme. These expenditures are funded by donations and fundraising events, as highlighted in Section C above and bequests. The Trustees recognise that a generous bequest from the estate of Mrs Philippa Rakusen enables the Internship Programme to continue.

Investment

The charity is financially cautious, maintaining a current account, an interest-paying savings account and a fixed interest, fixed term Treasury Deposit from which funds cannot be withdrawn until maturity


Section F Other optional information

The Trustees will continue to seek opportunities to strengthen the Friends of Jerusalem Botanical Gardens' Board; develop its programmes in response to its on-going objectives and review the day-to-day activities to optimise the charity's future.

Section G Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)		
	Aaron Kaen Bertelsen	
Position (eg Secretary, Chair, etc)	Co-Chair	
Date	17 October 2025	

FRIENDS OF JERUSALEM BOTANICAL GARDENS**Statement of Financial Activities - Year Ended 31st December 2024**

		<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Y/E 31.12.23</u>
		<u>Funds</u>	<u>Funds</u>	<u>Funds</u>	<u>Total Funds</u>
	Notes	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Income and endowments from:					
Membership subscriptions		876	0	876	1,350
Donations and legacies	1	25,332	0	25,332	20,089
Fund Raising	2	210	0	210	30
Other trading activities		0	0	0	0
Interest Received		2,387	0	2,387	1,267
Total		28,805	0	28,805	22,736
Expenditure on:					
Raising funds	2	0	0	0	15
Charitable activities	3	9,742	0	9,742	39,180
Other	4	7,624	0	7,624	10,468
Total		17,366	0	17,366	49,663
(Net expenditure)		11,439	0	11,439	-26,927
Taxation		-477		-477	0
Net movement in funds		10,962	0	10,962	-26,927
Total funds brought forward		91,417	11,095	102,512	129,439
Total funds carried forward		102,379	11,095	113,474	102,512

FRIENDS OF JERUSALEM BOTANICAL GARDENS

Notes to the Accounts - Year Ended 31st December 2024

1	Restricted Fund Donations	<u>Restricted</u>	<u>Unrestricted</u>	<u>Total</u>	<u>Y/E 31.12.23</u> <u>Total</u>
	Craps CT	0	16,000	16,000	16,000
	General donations	0	9,332	9,332	4,089
		0	25,332	25,332	20,089
2	Fund Raising activities	<u>Income</u>	<u>Expenses</u>	<u>Profit/(Loss)</u>	<u>Y/E 31.12.23</u>
	Talks	210	0	210	30
		210	0	210	30
3	Charitable Activities	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Y/E 31.12.23</u>
	Internships	8,777	0	8,777	20,780
	Other	965	0	965	0
	Apartment	0	0	0	18,400
		9,742	0	9,742	39,180
4	Other Expenses		<u>31.12.24</u>		<u>31.12.23</u>
	Salaries & NIC		6,635		12,000
	Bank charges		15		0
	Computer expenses		524		478
	Subscriptions -NCVO/BGCI		270		270
	Insurance		180		185
	Accountancy fees		0		-400
	Audit Fees		0		98
	Office expenses		0		-1,383
	Telephone & broadband		0		-780
			7,624		10,468
5	Total Funds at 31st December 2024 are represented by the following:				
	Bank Current account	948			
	Bank Deposit account	11,328			
	Treasury Deposit	101,675			
			113,951		
	Less:Corporation Tax		477		
			113,474		
6	A fixed-term guaranteed interest rate Treasury Deposit was taken out on a monthly basis during 2024 with interest paid on maturity. Withdrawals cannot be made during the term of the deposit.				



Section A

Independent Examiner's Report

Report to the trustees

Charity Name
FRIENDS OF JERUSALEM BOTANICAL GARDENS

On accounts for the year ended

31 DECEMBER 2024

Charity no (if any)

1151347

Set out on pages

1- 9

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/12/2024.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

Signed:

Date: 29.10.2025

Name: Howard Bull

Relevant professional qualification(s) or body (if any):

ACA - ICAEW

Address:

33 Park Grove, Edgware, Middlesex HA8 7SH

Section B Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

n/a

FRIENDS OF JERUSALEM BOTANICAL GARDENS

England & Wales - Charity number 1151347

Accounts

FRIENDS OF JERUSALEM BOTANICAL GARDENS

**TRUSTEES' REPORT AND ACCOUNTS
YEAR ENDING 31 DECEMBER 2023**

Charity Reg. No. 1151347



Trustees' Annual Report for the period							
	Period start date				Period end date		
From	Day 01	Month January	Year 2023	To	Day 31	Month December	Year 2023

Section A Reference and administration details

Charity name Friends of Jerusalem Botanical Gardens

Other names charity is known by Friends of JBG

Registered charity number (if any) 1151347

Charity's principal address

100 Green Lane
Edgware
Middx
Postcode HA8 8EJ

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Aaron Bertelsen	Co-Chair		
2	Jill Kowal	Co-Chair		
3	Brandon George		Until 20/10/2023	
4	Linda Smith		Until 26/09/2023	
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20				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

Barbara Sherling – Operations Manager

Section B Structure, governance and management

Description of the charity’s trusts

Type of governing document (eg. trust deed, constitution)	Constitution
How the charity is constituted (eg. trust, association, company)	Charitable Incorporated Organisation
Trustee selection methods (eg. appointed by, elected by)	Election by the Board of Trustees

Additional governance issues (Optional information)

<p>You may choose to include additional information, where relevant, about:</p> <ul style="list-style-type: none"> • policies and procedures adopted for the induction and training of trustees; • the charity’s organisational structure and any wider network with which the charity works; • relationship with any related parties; • trustees’ consideration of major risks and the system and procedures to manage them. 	<p>Reviewing the structure of the Board with the aim of creating opportunities to appoint new Trustees with particular skills to advance the charity’s activities.</p> <p>The Friends of Jerusalem Botanical Gardens (JBG) continued its membership of the NCVO in order to be kept aware of current governance, organisational and charity best practice and to access training.</p> <p>Work alongside the CEO and senior staff members of the Jerusalem Botanical Gardens; the Israel-based Friends of Jerusalem Botanical Gardens and two of the Trustees of the UK Friends represent the UK Friends on the international advisory panel of the Board of the JBG.</p> <p>The Trustees have adopted the following policies and procedures: Conflict of Interests; Data Protection, Equality and Diversity; Grievance; Privacy, Register of Interests, and a Reserves Policy. The Trustees continue to review the financial position of the charity regularly.</p>
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Section C Objectives and activities

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

To advance the education of the public on Israel's biodiversity, plant conservation and cultural uses of plants, in particular but not exclusively by supporting the work of the Jerusalem Botanical Gardens.

This is achieved by supporting the Gardens in:

- its cross-cultural education of school-age children in Jerusalem;

- its social action and environmental outreach programme which aims to engage disaffected and disadvantaged members of the community through working with plants; and
- by offering qualified gardeners the opportunity to extend their education through learning about Israel's biodiversity etc.
- Online talks given via Zoom on botanical aspects and, in the UK, talks by the Operations Manager to various communal organisations.

The Trustees have had regard to the guidance issued by the Charity Commission on public benefit in the undertaking of all their activities.

Our main support for the JBG comes through the horticultural internship programme. Our interns worked closely with professionals at the JBG gaining greater knowledge of Israel's biodiversity and plant conservation.

Ezile Tyutwana from South Africa began his nursery propagation internship in November 2022 and it was always his intention to stay for 12 months. He quickly became a popular member of the team, eager to share his knowledge of propagating South African species and enthusiastic about learning about the new or different methods used at the JBG. His internship finished slightly early because of the events on 7 October, about which more is written below.

The Tropical Conservatory internship was awarded to Sam Slotin, an American who had emigrated to Israel. His internship began at the end of August 2022 and was planned to last for 12 months. Sam also proved himself to be a popular and reliable member of the team and contributed to our aim to advance the education of the public on Israel's biodiversity, plant conservation and cultural uses of plants by providing many of the photographs and commentaries on our Instagram feed.

Thanks to the generous sponsorship of Della and the late Fred Worms, a four-week travel bursary to the JBG is offered annually to a final year student at the Kew School of Horticulture. In 2023, the bursary was won by Josef Kreidt, whose visit was in May.

To achieve an overlap between the new nursery intern and the outgoing one, Lucy Hoggett, a British horticulturist, arrived in Israel at the beginning of October, intending to stay for 6 months. Sadly, this was not possible because on 7 October 2023, the terrorist organisation Hamas, based in Gaza, launched a deadly attack on Israel and war was declared against them.

Our interns' safety was of paramount importance and we were able, after a few stressful days, to repatriate Ezile and Lucy. Sam decided to remain in Israel, where we ensured he was well connected with the other staff at the Gardens and we remained in frequent contact with him by phone and email.

At the beginning of November, we agreed to sponsor Shai Alfi for 6 months who took the lead horticultural role in the tropical conservatory. Lucy Hoggett hoped to resume her internship, but the ongoing hostilities prevented her return in 2023. The ongoing hostilities also prevented the award of the Worms Travel Bursary to a final year Kew Diploma student.

The Friends continued their aims of informing the public about plants and the environment through talks given by the Operation Manager. Fewer talks were given in 2023 as a result of a general feeling of 'zoom

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

overload' from the COVID years, followed by the impact of the 7 October attacks. Some planned talks were postponed until 2024.

As part of the review begun in December 2022 to improve the Friends' social media and information goals, a new website, designed by Trustee and alumnus Brandon George went live in the Spring. To assist us in furthering our aims to inform and educate about Israel's plant biodiversity and conservation, our interns provided a steady flow of photographs and information about plants in flower at the Gardens and in the wild.

The Trustees are aware that the war has impacted on our membership and our activities, compounding the decline we were experiencing, like many organisations, following COVID 19. We continue to try to make the charity more attractive online to a worldwide audience.

In the autumn of 2023, our two USA-based Trustees, Linda Smith and Brandon George, resigned as Trustees but remained as Special Advisors. We are grateful for their ongoing support and advice.

The Friends thank supporters and acknowledge the donations from individuals which have supported our projects in 2023.

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grant-making;
- policy programme related investment;
- contribution made by volunteers.

Grant-making

The policy in awarding internships as part of our International Horticultural Internship Programme is to select students who are most likely to benefit from the education and experience provided at the Gardens. Candidates apply using a standardised form and their experience and qualifications are assessed. Short-listed candidates are then interviewed by a panel to assess their suitability to the conditions and lifestyle in Israel and to identify what they wish to gain from the experience and how to achieve their aims.

The policy of grant-making to the Jerusalem Botanical Gardens involves identifying those areas which most effectively meet the UK Friends' objectives. In 2023 a grant was allotted towards accommodation for the interns.

Volunteers

Help from our members continues to be of crucial importance to the Friends. Involving volunteers continues to be an on-going area of development as the Trustees recognise that volunteering is a key element of the charity's sustainability and diversity.

Section D

Wo
Summary of the main achievements of the charity during the year

Achievements and performance

Five interns were sponsored of whom two continued internships started in 2022.

The charity continues to be in a stable fiscal position.

Section E

Financial review

Brief statement of the charity's policy on reserves

The Trustees take seriously their fiscal responsibility to ensure that the charity is sustainable. A reserves policy was adopted which states that funds which have not been designated for specific use should be maintained at a level equivalent to six months' expenditure.

The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in income, they will be able to continue the charity's current activities while consideration is given to the way in which additional funds may be raised. The Trustees recognise that many charities only operate on a 3-month policy. They are satisfied that the reserves more than meet the requirements to maintain the charity as an ongoing concern. The charity has no contracts which could not be met by its current reserves.

Details of any funds materially in deficit

There are no deficits.

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

A donation from a UK-based charitable trust provides the charity with its main source of funds. Its largest expenditures are the salary of the Operations Manager and expenses associated with the International Horticultural Internship Programme. These expenditures are funded by donations and fundraising events, as highlighted in Section C above and bequests. The Trustees recognise that a generous bequest from the estate of Mrs Philippa Rakusen enables the Internship Programme to continue.

Investment

The charity is financially cautious, maintaining only a current account and an interest-paying savings account.

Section F


Other optional information

The Trustees will continue to seek opportunities to strengthen the Friends of Jerusalem Botanical Gardens' Board; develop its programmes in response to its on-going objectives and review the day-to-day activities to optimise the charity's future.

Section G Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)		
	Aaron Kaen Bertelsen	
Position (eg Secretary, Chair, etc)	Co-Chair	
Date	24 September 2024	

FRIENDS OF JERUSALEM BOTANICAL GARDENS					
Statement of Financial Activities - Year Ended 31st December 2023					
		Unrestricted	Restricted	Total	Y/E 31.12.22
		Funds	Funds	Funds	Total Funds
	Notes	£	£	£	£
Income and endowments from:					
Membership subscriptions		1,350	0	1,350	1,395
Donations and legacies	1	20,089	0	20,089	19,535
Fund Raising	2	30	0	30	813
Other trading activities		0	0	0	0
Interest Received		1,267	0	1,267	40
Total		22,736	0	22,736	21,783
Expenditure on:					
Raising funds	2	15	0	15	15
Charitable activities	3	39,180	0	39,180	24,414
Other	4	10,468	0	10,468	15,030
Total		49,663	0	49,663	39,459
(Net expenditure)		-26,927	0	-26,927	-17,676
Net movement in funds		-26,927	0	-26,927	-17,676
Total funds brought forward		118,344	11,095	129,439	147,115
Total funds carried forward		91,417	11,095	102,512	129,439

FRIENDS OF JERUSALEM BOTANICAL GARDENS
Notes to the Accounts - Year Ended 31st December 2023

1	Restricted Fund Donations	<u>Restricted</u>	<u>Unrestricted</u>	<u>Total</u>	<u>Y/E 31.12.22</u> <u>Total</u>
	Craps CT	0	16,000	16,000	16,000
	General donations	0	4,089	4,089	3,535
		0	20,089	20,089	19,535
2	Fund Raising activities	<u>Income</u>	<u>Expenses</u>	<u>Profit/(Loss)</u>	<u>Y/E 31.12.22</u>
	Talks	30	15	15	198
	Visit	0	0	0	600
		30	15	15	798
3	Charitable Activities	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Y/E 31.12.22</u>
	Internships	20,780	0	20,780	19,414
	Apartment	18,400	0	18,400	5,000
		39,180	0	39,180	24,414
4	Other Expenses		<u>31.12.23</u>		<u>31.12.22</u>
	Salaries & NIC		12,000		13,500
	Travel		0		910
	Bank charges		0		45
	Computer expenses		478		294
	Subscriptions -NCVO/BGCI		270		0
	Insurance		185		169
	Web site costs		0		42
	Accountancy fees		-400		0
	Audit Fees		98		0
	Office expenses		-1,383		70
	Telephone & broadband		-780		0
			10,468		15,030
5	Total Funds at 31st December 2023 are represented by the following:				
	Bank Current account	1,005			
	Bank Deposit account	106,873			
			107,878		
	Less:Accruals		5,366		
			102,512		

FRIENDS OF JERUSALEM BOTANICAL GARDENS

England & Wales - Charity number 1151347

Accounts

FRIENDS OF JERUSALEM BOTANICAL GARDENS

**TRUSTEES' REPORT AND ACCOUNTS
YEAR ENDING 31 DECEMBER 2022**

Charity Reg. No. 1151347



Trustees' Annual Report for the period

From	Period start date			To	Period end date		
	Day 01	Month January	Year 2022		Day 31	Month December	Year 2022

Section A Reference and administration details

Charity name Friends of Jerusalem Botanical Gardens

Other names charity is known by Friends of JBG

Registered charity number (if any) 1151347

Charity's principal address

100 Green Lane
Edgware
Middx
Postcode HA8 8EJ

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Aaron Bertelsen	Co-Chair		
2	Jill Kowal	Co-Chair		
3	Malcolm Goldstein		Until 31.10.2022	
4	Brandon George			
5	Linda Smith		From 01.03.2022	
6				
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17				
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19				
20				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

Barbara Sherling – Operations Manager

Section B Structure, governance and management

Description of the charity’s trusts

Type of governing document (eg. trust deed, constitution)	Constitution
How the charity is constituted (eg. trust, association, company)	Charitable Incorporated Organisation
Trustee selection methods (eg. appointed by, elected by)	Election by the Board of Trustees

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity’s organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees’ consideration of major risks and the system and procedures to manage them.

Reviewing the structure of the Board with the aim of creating opportunities to appoint new Trustees with particular skills to advance the charity’s activities.

The Friends of Jerusalem Botanical Gardens (JBG) continued its membership of the NCVO in order to be kept aware of current governance, organisational and charity best practice and to access training.

Work alongside the CEO and senior staff members of the Jerusalem Botanical Gardens; the Israel-based Friends of Jerusalem Botanical Gardens and two of the Trustees of the UK Friends represent the UK Friends on the international advisory panel of the Board of the JBG.

The Trustees have adopted the following policies and procedures: Conflict of Interests; Data Protection, Equality and Diversity; Grievance; Privacy, Register of Interests, and a Reserves Policy. The Trustees continue to review the financial position of the charity regularly.

Section C Objectives and activities

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

To advance the education of the public on Israel’s biodiversity, plant conservation and cultural uses of plants, in particular but not exclusively by supporting the work of the Jerusalem Botanical Gardens.

This is achieved by supporting the Gardens in:

- its cross-cultural education of school-age children in Jerusalem;
- its social action and environmental outreach programme which aims to engage disaffected and disadvantaged members of the community through working with plants; and
- by offering qualified gardeners the opportunity to extend their education through learning about Israel's biodiversity etc.
- Online talks given via Zoom on botanical aspects and, in the UK, talks by the Operations Manager to various communal organisations.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

The Trustees have had regard to the guidance issued by the Charity Commission on public benefit in the undertaking of all their activities.

In 2022, the work of the charity began to return to normal, following the effects of Covid-19.

Israel lifted its travel restrictions and Liam Cannon from Eire (who had been awarded a nursery propagation internship in 2019) was safely able to travel there. Liam spent six months at the JBG before returning to Eire to continue his career.

Gabrielle Schatz from the USA was also awarded an internship which was terminated by mutual agreement in July after 3 months. The circumstances were reviewed informally in case lessons could be learned for future interns.

In the autumn three new interns began in Jerusalem. Eyup-Emri Karakeci from Germany was awarded a three-month internship as he had already been accepted for a Masters' programme. As well as being a passionate botanist, he was a talented watercolourist who produced some botanical illustrations for the Scientific Director.

The Tropical Conservatory internship was awarded to Sam Slotin, an American who had emigrated to Israel. His internship began at the end of August 2022 and he intends to stay for 12 months.

The final internship in 2022 was awarded to Ezile Tyutwana from South Africa whose arrival in November was delayed due to industrial action at Israel's Consulates when no visas were issued. He also hopes to stay for 12 months.

The Friends continued to seek opportunities to continue their aims of informing about plants and the environment and in 2022 this was achieved by:

- The final ticketed zoom talk (following the series in 2021) was given in March by horticulturist Andrew Luke, who spoke about his experiences of plant collecting in Vietnam;
- In June a visit was arranged to the private Malverleys Garden near Newbury with a tour by its talented head gardener, Mat Reece. Trustee and alumnus Aaron Bertelsen explained his experiences on the internship program and it was a successful day.

Although the online talks in 2021 had been very successful, by 2022 the demand for online talks had waned and is the reason that only one was booked with Andrew Luke took place.

In December, a Co-Chair and the Operations Manager began a review of the Friends' social media and information goals with the Executive Director of Strategic Development at the JBG. The Trustees are aware that COVID 19 and time have had an effect on membership and efforts are being made to make the charity more attractive online to a worldwide audience.

The Friends thank supporters and acknowledge the donations from individuals which have supported our projects in 2022.

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grant-making;
- policy programme related investment;
- contribution made by volunteers.

Grant-making
 The policy in awarding internships as part of our International Horticultural Internship Programme is to select students who are most likely to benefit from the education and experience provided at the Gardens. Candidates apply using a standardised form and their experience and qualifications are assessed. Short-listed candidates are then interviewed by a panel to assess their suitability to the conditions and lifestyle in Israel and to identify what they wish to gain from the experience and how to achieve their aims.

The policy of grant-making to the Jerusalem Botanical Gardens involves identifying those areas which most effectively meet the UK Friends' objectives. In 2022 a grant was allotted towards accommodation for the interns.

Volunteers
 Help from our members continues to be of crucial importance to the Friends. Involving volunteers continues to be an on-going area of development as the Trustees recognise that volunteering is a key element of the charity's sustainability and diversity.

Section D Achievements and performance

Wo
Summary of the main achievements of the charity during the year

Five interns were sponsored of whom one was able to complete an internship offered before the beginning of COVID-19.
 The charity continues to be in a stable fiscal position.

Section E Financial review

Brief statement of the charity's policy on reserves

The Trustees take seriously their fiscal responsibility to ensure that the charity is sustainable. A reserves policy was adopted which states that funds which have not been designated for specific use should be maintained at a level equivalent to six months' expenditure.

The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in income, they will be able to continue the charity's current activities while consideration is given to the way in which additional funds may be raised. The Trustees recognise that many charities only operate on a 3-month policy. They are satisfied that the reserves more than meet the requirements to maintain the charity as an ongoing concern. The charity has no contracts which could not be met by its current reserves.

Details of any funds materially in deficit

There are no deficits.

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity’s principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

A donation from a UK-based charitable trust provides the charity with its main source of funds. Its largest expenditures are the salary of the Operations Manager and expenses associated with the International Horticultural Internship Programme. These expenditures are funded by donations and fundraising events, as highlighted in Section C above and bequests. The Trustees recognise that a generous bequest from the estate of Mrs Philippa Rakusen enables the Internship Programme to continue.

Investment

The charity is financially cautious, maintaining only a current account and an interest-paying savings account.

Section F Other optional information

The Trustees will continue to seek opportunities to strengthen the Friends of Jerusalem Botanical Gardens’ Board; develop its programmes in response to its on-going objectives and review the day-to-day activities to optimise the charity’s future.

Section G Declaration

The trustees declare that they have approved the trustees’ report above.

Signed on behalf of the charity’s trustees

Signature(s)



Full name(s)

Aaron Kaen Bertelsen

Position (eg Secretary, Chair, etc)

Co-Chair

Date

20 September 2023

FRIENDS OF JERUSALEM BOTANICAL GARDENS					
Statement of Financial Activities - Year Ended 31st December 2022					
		<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Y/E 31.12.21</u>
		<u>Funds</u>	<u>Funds</u>	<u>Funds</u>	<u>Total Funds</u>
	Notes	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Income and endowments from:					
Membership subscriptions		1,395	0	1,395	1,450
Donations and legacies	1	19,535	0	19,535	18,013
Fund Raising	2	813	0	813	3,330
Other trading activities		0	0	0	0
Interest Received		40	0	40	16
Total		21,783	0	21,783	22,809
Expenditure on:					
Raising funds	2	15	0	15	286
Charitable activities	3	24,414	0	24,414	16,416
Other	4	15,030	0	15,030	18,265
Total		39,459	0	39,459	34,967
(Net expenditure)		-17,676	0	-17,676	-12,158
Net movement in funds		-17,676	0	-17,676	-12,158
Total funds brought forward		136,020	11,095	147,115	159,273
Total funds carried forward		118,344	11,095	129,439	147,115

FRIENDS OF JERUSALEM BOTANICAL GARDENS

Notes to the Accounts - Year Ended 31st December 2022

1	Restricted Fund Donations	<u>Restricted</u>	<u>Unrestricted</u>	<u>Total</u>	<u>Y/E 31.12.21</u> <u>Total</u>
	Craps CT	0	16,000	16,000	16,000
	General donations	0	3,535	3,535	2,013
		0	19,535	19,535	18,013
2	Fund Raising activities	<u>Income</u>	<u>Expenses</u>	<u>Profit/(Loss)</u>	<u>Y/E 31.12.21</u>
	Talks	213	15	198	3,044
	Visit	600		600	0
		813	15	798	3,044
3	Charitable Activities	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Y/E 31.12.21</u>
	Internships	19,414	0	19,414	11,416
	Apartment	5,000	0	5,000	5,000
		24,414	0	24,414	16,416
4	Other Expenses		<u>31.12.22</u>		<u>31.12.21</u>
	Salaries & NIC		13,500		17,500
	Travel		910		0
	Bank charges		45		35
	Computer expenses		294		491
	Subscriptions -NCVO/BGCI		0		0
	Insurance		169		203
	Web site costs		42		36
	Accountancy fees		0		0
	Office expenses		70		0
	Telephone & broadband		0		0
			15,030		18,265
5	Total Funds at 31st December 2022 are represented by the following:				
	Bank Current account	2,000			
	Bank Deposit account	135,197			
			137,197		
	Less:Accruals		7,758		
			129,439		

FRIENDS OF JERUSALEM BOTANICAL GARDENS

England & Wales - Charity number 1151347

Accounts

FRIENDS OF JERUSALEM BOTANICAL GARDENS

**TRUSTEES' REPORT AND ACCOUNTS
YEAR ENDING 31 DECEMBER 2021**

Charity Reg. No. 1151347



Trustees' Annual Report for the period							
From	Period start date			To	Period end date		
	Day 01	Month January	Year 2021		Day 31	Month December	Year 2021

Section A Reference and administration details

Charity name	Friends of Jerusalem Botanical Gardens
Other names charity is known by	Friends of JBG
Registered charity number (if any)	1151347
Charity's principal address	100 Green Lane
	Edgware
	Middx
	Postcode HA8 8EJ

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Aaron Bertelsen	Co-Chair		
2	Jill Kowal	Co-Chair		
3	Malcolm Goldstein			
4	Zelman Lederman		Until 31.07.2021	
5	Mima Taylor		Until 31.07.2021	
6	Brandon George		From 01.08.2021	
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20				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

Barbara Sherling – Operations Manager

Section B Structure, governance and management

Description of the charity’s trusts

Type of governing document (eg. trust deed, constitution)	Constitution
How the charity is constituted (eg. trust, association, company)	Charitable Incorporated Organisation
Trustee selection methods (eg. appointed by, elected by)	Election by the Board of Trustees

Additional governance issues (Optional information)

<p>You may choose to include additional information, where relevant, about:</p> <ul style="list-style-type: none"> • policies and procedures adopted for the induction and training of trustees; • the charity’s organisational structure and any wider network with which the charity works; • relationship with any related parties; • trustees’ consideration of major risks and the system and procedures to manage them. 	<p>Reviewing the structure of the Board with the aim of creating opportunities to appoint new Trustees with particular skills to advance the charity’s activities.</p> <p>The Friends of Jerusalem Botanical Gardens (JBG) continued its membership of the NCVO in order to be kept aware of current governance, organisational and charity best practice and to access training.</p> <p>Work alongside the CEO and senior staff members of the Jerusalem Botanical Gardens; the Israel-based Friends of Jerusalem Botanical Gardens and two of the Trustees of the UK Friends represent the UK Friends on the international advisory panel of the Board of the JBG.</p> <p>The Trustees have adopted the following policies and procedures: Conflict of Interests; Data Protection, Equality and Diversity; Grievance; Privacy, Register of Interests, and a Reserves Policy. The Trustees continue to review the financial position of the charity regularly.</p>
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Section C Objectives and activities

<p>Summary of the objects of the charity set out in its governing document</p>	<p>To advance the education of the public on Israel's biodiversity, plant conservation and cultural uses of plants, in particular but not exclusively by supporting the work of the Jerusalem Botanical Gardens.</p> <p>This is achieved by supporting the Gardens in:</p> <ul style="list-style-type: none"> • its cross-cultural education of school-age children in Jerusalem;
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- its social action and environmental outreach programme which aims to engage disaffected and disadvantaged members of the community through working with plants; and
- by offering UK-based qualified gardeners the opportunity to extend their education through learning about Israel's biodiversity etc.
- Online talks given via Zoom on botanical aspects and, in the UK, talks by the Operations Manager to various communal organisations.

The Trustees have had regard to the guidance issued by the Charity Commission on public benefit in the undertaking of all their activities.

In 2021, the work of the charity continued to be affected by COVID-19 and its implications on face-to-face meetings, travel and health.

Israel's ongoing response to the pandemic was to refuse entry to non-Israel passport holders and this meant the interns to whom offers were made in 2019 were still unable to take up their places. It has been agreed to hold these offers open until such time as the interns can safely travel to Israel.

In their absence, the Friends continued to sponsor Israeli student Omri B whose work in the nursery with rare and endangered plants was a valuable asset to the JBG. His enthusiasm for the conservation work he undertook was shared through Instagram feeds, guided tours in the Gardens and through a ticketed zoom talk to the Friends. His internship came to an end on 31 December 2021 after he successfully applied for a full-time post at the JBG. The other intern, Isaac O whose internship began in December 2020, was part of the team in the Tropical Conservatory where his dedicated work ethic was much appreciated. In September he moved on to another internship at the Hebrew University.

The Friends continued to seek opportunities to continue their aims of informing about plants and the environment and to strengthen the connection between event guests and scholarship programme alumni/former Working Holiday volunteers. In 2021 this was achieved by:

- A series of ticketed zoom talks beginning in January with horticultural journalist Hannah Gardner, who spoke about some of her plant discovery trips in Europe for Gardens Illustrated magazine;
- In February, JBG Scientific Director, Dr Ori Fragman-Sapir took attendees on a virtual tour of the JBG;
- In March, intern Omri B spoke about his work 'Saving rare and endangered species';
- In April, Friends' Trustee Dr Jill Kowal explained the role of mycorrhizal fungi in the soil;
- In May, Dr Fragman-Sapir spoke about 'From the wild to our plates' about edible plant cultivation, the last talk before the summer break;
- In October the lecture programme resumed with Dr Fragman-Sapir's talk about the 'Botanical paradise of Madagascar'.
- In November, alumnus James Miller spoke about the work of APROVACA in conserving the orchid species of Panama;
- The final lecture of the year in December was Dr Fragman-Sapir's talk about 'The desert's wonderful blooms'.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

These talks and those from the previous year remained accessible online and brought the Friends to a new audience as well as making a welcome addition to funds. Positive feedback was received from attendees but by the end of 2021, zoom talks had lost their attraction for many people and it was decided not to continue them in 2022.

The Friends thank supporters and acknowledge the donations from individuals which have supported our projects in 2021.

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grant-making;
- policy programme related investment;
- contribution made by volunteers.

Grant-making

The policy in awarding internships as part of our International Horticultural Internship Programme is to select students who are most likely to benefit from the education and experience provided at the Gardens. Candidates apply using a standardised form and their experience and qualifications are assessed. Short-listed candidates are then interviewed by a panel to assess their suitability to the conditions and lifestyle in Israel and to identify what they wish to gain from the experience and how to achieve their aims.

The policy of grant-making to the Jerusalem Botanical Gardens involves identifying those areas which most effectively meet the UK Friends' objectives. In 2021 a grant was allotted for accommodation for the interns.

Volunteers

Help from our members continues to be of crucial importance to the Friends. COVID restrictions affected our members' generosity in making their homes available for events, opening their gardens and participating in Working Holidays but their offers of support, assistance and encouragement has been crucial to the charity and its staff member. The willingness of alumni to speak to an online audience has also been greatly appreciated.

Involving volunteers continues to be an on-going area of development as the Trustees recognise that volunteering is a key element of the charity's sustainability and diversity.

Section D

Achievements and performance

Wo

Summary of the main achievements of the charity during the year

A successful series of eight on-line lectures was held. Two interns were sponsored and offers to the remaining three were held open until COVID restrictions are raised.

The charity continues to be in a stable fiscal position.

Section E

Financial review

Brief statement of the charity's policy on reserves

The Trustees take seriously their fiscal responsibility to ensure that the charity is sustainable. A reserves policy was adopted which states that funds which have not been designated for specific use should be maintained at a level equivalent to six months' expenditure.

The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in income, they will be able to continue the charity's current activities while consideration is given to the way in which additional funds may be raised. The Trustees recognise that many

charities only operate on a 3-month policy. They are satisfied that the reserves more than meet the requirements to maintain the charity as an ongoing concern. The charity has no contracts which could not be met by its current reserves.

Details of any funds materially in deficit

There are no deficits.

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

A donation from a UK-based charitable trust provides the charity with its main source of funds. Its largest expenditures are the salary of the Operations Manager and expenses associated with the International Horticultural Internship Programme. These expenditures are funded by donations and fundraising events, as highlighted in Section C above and bequests. The Trustees recognise that a generous bequest from the estate of Mrs Philippa Rakusen enables the Internship Programme to continue.

Investment

The charity is financially cautious, maintaining only a current account and an interest-paying savings account.


Section F Other optional information

The Trustees will continue to seek opportunities to strengthen the Friends of Jerusalem Botanical Gardens' Board; develop its programmes in response to its on-going objectives and review the day-to-day activities to optimise the charity's future.

Section G Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Aaron Kaen Bertelsen	
Position (eg Secretary, Chair, etc)	Co-Chair	
Date	2 October 2022	

FRIENDS OF JERUSALEM BOTANICAL GARDENS					
Statement of Financial Activities - Year Ended 31st December 2021					
		Unrestricted	Restricted	Total	Y/E 31.12.20
		Funds	Funds	Funds	Total Funds
	Notes	£	£	£	£
Income and endowments from:					
Membership subscriptions		1,450	0	1,450	1,735
Donations and legacies	1	18,013	0	18,013	24,119
Fund Raising	2	3,330	0	3,330	2,460
Other trading activities		0	0	0	200
Interest Received		16	0	16	199
Total		22,809	0	22,809	28,713
Expenditure on:					
Raising funds	2	286	0	286	168
Charitable activities	3	16,416	0	16,416	9,159
Other	4	18,265	0	18,265	15,775
Total		34,967	0	34,967	25,102
Net income/(expenditure)		-12,158	0	-12,158	3,611
Net movement in funds		-12,158	0	-12,158	3,611
Total funds brought forward		148,178	11,095	159,273	155,662
Total funds carried forward		136,020	11,095	147,115	159,273

FRIENDS OF JERUSALEM BOTANICAL GARDENS					
Notes to the Accounts - Year Ended 31st December 2021					
1	Restricted Fund Donations				Y/E 31.12.20
		Restricted	Unrestricted	Total	Total
	Craps CT	0	16,000	16,000	16,000
	General donations	0	2,013	2,013	8,119
		0	18,013	18,013	24,119
2	Fund Raising activities				Y/E 31.12.20
		Income	Expenses	Profit/(Loss)	
	Talks	3,330	286	3,044	2,292
		3,330	286	3,044	2,292
3	Charitable Activities				Y/E 31.12.20
		Unrestricted	Restricted	Total	
	Internships	11,416	0	11,416	9,159
	Apartment	5,000	0	5,000	
		16,416	0	16,416	9,159
4	Other Expenses		31.12.21		31.12.20
	Salaries & NIC		17,500		14,000
	Pension contributions		0		165
	Bank charges		35		15
	Computer expenses		491		119
	Subscriptions -NCVO/BGCI		0		270
	Insurance		203		0
	Web site costs		36		36
	Accountancy fees		0		200
	Office expenses		0		580
	Telephone & broadband		0		390
			18,265		15,775
5	Total Funds at 31st December 2021 are represented by the following:				
	Bank Current account	1,072			
	Bank Deposit account	151,302			
			152,374		
	Less:Accruals		5,259		
			147,115		

FRIENDS OF JERUSALEM BOTANICAL GARDENS

England & Wales - Charity number 1151347

Accounts

FRIENDS OF JERUSALEM BOTANICAL GARDENS

**TRUSTEES' REPORT AND ACCOUNTS
YEAR ENDING 31 DECEMBER 2020**

Charity Reg. No. 1151347



Trustees' Annual Report for the period

Period start date

From

Period end date

To

Day
01
Month
January
Year
2020

Day
31
Month
December
Year
2020

Section A

Reference and administration details

Charity name

Friends of Jerusalem Botanical Gardens

Other names charity is known by

Friends of JBG

Registered charity number (if any)

1151347

Charity's principal address

100 Green Lane

Edgware

Middx

Postcode

HA8 8EJ

Names of the charity trustees who manage the charity

Trustee name

Office (if any)

Dates acted if not for whole year

Name of person (or body) entitled to appoint trustee (if any)

Aaron Bertelsen
Co-Chair

1

Jill Kowal
Co-Chair

2

Malcolm Goldstein

3

Zelman Lederman

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Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name
Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of adviser

Name

Address

Name of chief executive or names of senior staff members (Optional information)

Barbara Sherling - Operations Manager

Section B Structure, governance and management

Description of the charity's trusts

	Type of governing document (eg. trust deed, constitution)
Constitution	
	How the charity is constituted (eg. trust, association, company)
Charitable Incorporated Organisation	
	Trustee selection methods (eg. appointed by, elected by)
Election by the Board of Trustees	

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

Reviewing the structure of the Board with the aim of creating opportunities to appoint new Trustees with particular skills to advance the charity's activities.

The Friends of Jerusalem Botanical Gardens (JBG) continued its membership of the NCVO in order to be kept aware of current governance, organisational and charity best practice and to access training.

Work alongside the CEO and senior staff members of the Jerusalem Botanical Gardens; the Israel-based Friends of Jerusalem Botanical Gardens and two of the Trustees of the UK Friends represent the UK Friends on the international advisory panel of the Board of the JBG.

The Trustees have adopted the following policies and procedures: Conflict of Interests; Data Protection, Equality and Diversity; Grievance; Privacy, Register of Interests, and a Reserves Policy. The Trustees continue to review the financial position of the charity regularly.

Section C Objectives and activities

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

To advance the education of the public on Israel's biodiversity, plant conservation and cultural uses of plants, in particular but not exclusively by supporting the work of the Jerusalem Botanical Gardens.

This is achieved by supporting the Gardens in:

- its cross-cultural education of school-age children in Jerusalem;
- its social action and environmental outreach programme which aims to engage disaffected and disadvantaged members of the community through working with plants; and
- by offering UK-based qualified gardeners the opportunity to extend their education through learning about Israel's biodiversity etc.

- Online talks given via Zoom on botanical aspects and, in the UK, talks by the Operations Manager to various communal organisations.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

The Trustees have had regard to the guidance issued by the Charity Commission on public benefit in the undertaking of all their activities.

In 2020 the work of the charity was affected by the worldwide outbreak of COVID-19 and its implications on face-to-face meetings, travel and health.

In February, when it became apparent that travel could be restricted indefinitely, interns Jack McCoy from the USA and Olga Tsingani-Papanikolaou from Greece ended their internships slightly earlier than planned to ensure they returned home safely.

The Volunteers' Working Holiday planned for March 2020 was postponed indefinitely and the volunteers were refunded their costs.

The pandemic particularly affected the scholarship/internship programme. The Friends had already (in 2019) made internship offers to a final-year Kew student for a one-month travel bursary and three other gardeners for six-month placements in 2020-21. To prevent the further spread of COVID, Israel refused entry to non-Israeli passport holders which precluded three interns from taking up their placements.

As an interim measure, the Friends agreed to sponsor an Israeli student and Omri Bachrach began a nursery propagation placement in September. He settled in very quickly and has been a valuable asset, working with the professionals at the JBG gaining greater knowledge of Israel's biodiversity and plant conservation. The remaining intern to whom an offer had been made, Isaac Odidi from Kenya, was already studying in Israel and he began his internship in December 2020. The offers to the other students remain open until such time as they can travel safely to Israel.

The Friends continued to seek opportunities to continue its aims of informing about plants and the environment and to strengthen the connection between event guests and our scholarship programme alumni/former Working Holiday volunteers. In 2020 this was achieved by:

- A talk in January by Tom Coward, head gardener of Gravetye Manor who has volunteered at the JBG. He spoke about William Robinson's enduring legacy at the only face-to-face event held in the year.
- In July, in place of the open garden event they had planned, members Gordon Woolf and Guenther Zoppelt created a virtual tour of their Hertfordshire garden.
- In September, the Friends launched a new series of monthly ticketed zoom talks including two by the JBG's Scientific Director Dr Ori Fragman-Sapir on 'The Silk Road in Bloom' and 'Autumn in the Eastern Mediterranean' and a talk by alumnus Jack McCoy on 'Plant collecting in the 21st century'.

These talks brought the Friends to a new audience and the income was welcome addition to funds. The positive feedback was so encouraging, the programme was continued into 2021.

The Friends thank supporters and acknowledge the donations from individuals which have supported our projects in 2020.

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grant-making;
- policy programme related investment;
- contribution made by volunteers.

Grant-making

The policy in awarding internships as part of our International Horticultural Internship Programme is to select students who are most likely to benefit from the education and experience provided at the Gardens. Candidates apply using a standardised form and their experience and qualifications are assessed. Short-listed candidates are then interviewed by a panel to assess their suitability to the conditions and lifestyle in Israel and to identify what they wish to gain from the experience and how to achieve their aims.

The policy of grant-making to the Jerusalem Botanical Gardens involves identifying those areas which most effectively meet the UK Friends' objectives. In 2020 a grant was allotted for accommodation for the interns. Specific donations supporting the maintenance of Simon's Island were transferred to the Gardens.

Volunteers

Help from our members continues to be of crucial importance to the Friends. COVID restrictions affected our members' generosity in making their homes available for events, opening their gardens, participating in Working Holidays but their offers of support, assistance and encouragement has been crucial to the charity and its staff member. The willingness of alumni to speak to an online audience has also been greatly appreciated.

Involving volunteers continues to be an on-going area of development as the Trustees recognise that volunteering is a key element of the charity's sustainability and diversity.

Section D

Achievements and performance

wo

Summary of the main achievements of the charity during the year

A successful series of on-line lectures was launched. Of the four 2020 internship awards, only one student was able to take up his place. The offers to the remaining three (including a travel bursary to a Kew Diploma student) remain open until COVID restrictions are lifted. In the absence of other interns, an Israeli student has been sponsored.

The charity continues to be in a stable fiscal position.

Section E

Financial review

Brief statement of the charity's policy on reserves

The Trustees take seriously their fiscal responsibility to ensure that the charity is sustainable. A reserves policy was adopted which states that funds which have not been designated for specific use should be maintained at a level equivalent to six months' expenditure.

The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in income, they will be able to continue the charity's current activities while consideration is given to the way in which additional funds may be raised. The Trustees recognise that many charities only operate on a 3-month policy. They are satisfied that the reserves more than meet the requirements to maintain the charity as an ongoing concern. The charity has no contracts which could not be met by its current reserves.

Details of any funds materially in deficit

There are no deficits.

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity’s principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

A donation from a UK-based charitable trust provides the charity with its main source of funds. Its largest expenditures are the salary of the Operations Manager and expenses associated with the International Horticultural Internship Programme. These expenditures are funded by donations and fundraising events, as highlighted in Section C above and bequests. The Trustees recognise that a generous bequest from the estate of Mrs Philippa Rakusen enables the Internship Programme to continue.

Investment
The charity is financially cautious, maintaining only a current account and an interest-paying savings account.

Section F

Other optional information

The Trustees will continue to seek opportunities to strengthen the Friends of Jerusalem Botanical Gardens’ Board; develop its programmes in response to its on-going objectives and review the day-to-day activities to optimise the charity’s future.

Section G

Declaration

The trustees declare that they have approved the trustees’ report above.

Signed on behalf of the charity’s trustees

Signature(s)



Full name(s)

Aaron Kaen Bertelsen

**Position (eg Secretary,
Chair, etc)**

Co-Chair

Date

15 September 2021

Friends of Jerusalem Botanical Gardens	Charity No	1151347	
	Company No		
Annual accounts for the period			
1st January 2020	To	31st	Dec-20

Section A Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total funds £	Prior year funds £
Income (Note 3)					
Income and endowments from:					
Donations and legacies	25,854	-	-	25,854	21,721
Charitable activities	2,460	-	-	2,460	1,648
Other trading activities	200	-	-	200	10
Investments	199	-	-	199	542
Total	28,713	-	-	28,713	23,921
Expenditure (Notes 4)					
Expenditure on:					
Raising funds	168	-	-	168	305
Charitable activities	9,159	-	-	9,159	20,805
Other	15,775	-	-	15,775	21,046
Total	25,102	-	-	25,102	42,156
Net movement in funds					
	-	-	-	-	-
	3,611	-	-	3,611	- 18,235
Reconciliation of funds:					
Total funds brought forward	144,567	11,095	-	155,662	173,897
Total funds carried forward	148,178	11,095	-	159,273	155,662

Friends of Jerusalem Botanical Gardens


Charity No

1151347

Section B Balance sheet

	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
Current assets					
Cash at bank and in hand (Note 9)	152,734	11,095	-	163,829	170,277
<i>Total current assets</i>	152,734	11,095	-	163,829	170,277
Creditors: amounts falling due within one year (Note 8)	4,556	-	-	4,556	14,615
<i>Net current assets</i>	148,178	11,095	-	159,273	155,662
Total net assets or liabilities	148,178	11,095	-	159,273	155,662
Funds of the Charity					
Restricted income funds (Note 10)		11,095		11,095	11,095
Unrestricted funds	148,178		-	148,178	144,567
<i>Total funds</i>	148,178	11,095	-	159,273	155,662

Signed by one or two trustees/directors on behalf of all the trustees/directors

Print Name	Date of approval dd/mm/yyyy
	15/09/2021
Aaron K Bertelsen, Co-Chair	

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

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

The accounts have been prepared in accordance with:

- and 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 with* the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;	After reviewing the charity's forecasts and projections, the trustees have a reasonable expectation that the organisation has adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements
Disclosure of any uncertainties that make the going concern assumption doubtful;	Not applicable
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.	Not applicable

1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note { }.

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

Note 2

Accounting policies

2.1 INCOME

Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Legacies

Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Contractual income and performance related grants

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Donated services and facilities

Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Income from interest, royalties and dividends

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Income from membership subscriptions

Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

2.2 EXPENDITURE AND LIABILITIES

Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Governance and support costs

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Grants payable without performance conditions

Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Redundancy cost

The charity made no redundancy payments during the reporting period.

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Note 3

Income

Analysis of income		Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year
						£
Donations and legacies:	Donations and gifts	24,119	-	-	24,119	19,876
	Gift Aid	-	-	-	-	-
	Legacies	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	1,735	-	-	1,735	1,845
	Total	25,854	-	-	25,854	21,721
Charitable activities:	Fundraising Events	2,460	-	-	2,460	1,648
	Total	2,460	-	-	2,460	1,648
Other trading activities:	Other	200	-	-	200	10
	Total	200	-	-	200	10
Income from investments:	Interest income	199	-	-	199	542
	Dividend income	-	-	-	-	-
	Total	199	-	-	199	542
TOTAL INCOME		28,713	-	-	28,713	23,921

Section C Notes to the accounts

Note 5 Details of certain types of expenditure

Note 5.1 Fees for examination of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

This year £	Last year £
-	700
200	200

Note 6 Paid employees

Please complete this note if the charity has any employees (transactions with

6.1 Staff Costs

	This year £	Last year £
Salaries and wages	14,000	18,003
Social security costs	-	-
Pension costs (defined contribution scheme)	165	495
Total staff costs	14,165	18,498
No employees received employee benefits		

6.2 Average head count in the year

	This year Number	Last year Number
The parts of the charity in which the employees work		
Fundraising	-	-
Charitable Activities	-	-
Governance	1	1
Other	-	-
Total	1	1

Note 7 Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

This year:

7.1 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
			£	£
Internships	0	4,159	0	4,159
Hub	0	0	0	0
Flat Rental	5,000	0	0	5,000
Memorial Island	0	0	0	0
Total	5,000	4,159	0	9,159

Please enter "Nil" if the charity does not identify and/or allocate support costs.

7.2 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.	Yes	Jerusalem Botanical Gardens

Last year:

7.3 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
			£	£
Internships	0	10,580	0	10,580
Hub	0	0	0	0
Flat Rental	10,000	0	0	10,000
Memorial Island	225	0	0	225
Total	10,225	10,580	0	20,805

Please enter "Nil" if the charity does not identify and/or allocate support costs.

7.4 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.	Yes	Jerusalem Botanical Gardens

Section C**Notes to the accounts****(cont)****Note 8 Creditors and accruals***Please complete this note if the charity has any creditors or accruals.***8.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals and deferred income	4,556	14,615	-	-
Total	4,556	14,615	-	-

Note 9 Cash at bank and in hand**Cash at bank and on hand
Total**

This year £	Last year £
163,829	170,277
163,829	170,277

Section C Notes to the accounts (cont)

Note 10 Charity funds

10.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' (which should include revaluation reserve and fair value reserve, if applicable). The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Flat Rental	R	To finance the rental of a flat for use of the scholarship recipients	3,735	-	-	-	-	3,735
Unrestricted funds	U	No restrictions	144,567	28,713	25,102	-	-	148,178
J Dent Memorial scholarship	R	To finance a scholarship	7,360	-	-	-	-	7,360
Specific Projects	R	To finance the purchase of specific items	-	-	-	-	-	-
Other funds (balancing figure)	N/a	N/a	-	-	-	-	-	-
Total Funds as per balance sheet			155,662	28,713	25,102	-	-	159,273

Yes*	No*
	<input checked="" type="checkbox"/>

Fund balances carried forward include assets and liabilities denominated in a foreign currency

Section C

Notes to the accounts

(cont)

Note 10 Charity funds

10.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' (which should include revaluation reserve and fair value reserve, if applicable). The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Flat Rental	R	To finance the rental of a flat for use of the scholarship recipients	3,735	-	-	-	-	3,735
Specific Projects	R	To finance the purchase of specific items	-	225	225	-	-	-
Unrestricted funds	U	No restrictions	162,802	23,696	41,931	-	-	144,567
J.Dent Memorial scholarship	R	To finance a scholarship	7,360	-	-	-	-	7,360
Other funds (balancing figure)	N/a							
Total Funds as per balance sheet			173,897	23,921	42,166	-	-	155,662

Yes*

No*

Fund balances carried forward include assets and liabilities denominated in a foreign currency

Note 11 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

11.1 Trustee remuneration and benefits

This year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

11.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

TRUE

11.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

This year

There have been no related party transactions in the reporting period (True or False)

FALSE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£
Andrew Sherling FCA	Husband of Operations Manager	Book Keeping and accountancy charges	200	200	-	-
			-	-	-	-

Last year

There have been no related party transactions in the reporting period (True or False)

FALSE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£
Andrew Sherling FCA	Husband of Operations Manager	Book Keeping and accountancy charges	200	200	-	-
			-	-	-	-



Section A

Independent Examiner's Report

Report to the trustees/
members of

Friends of Jerusalem Botanical Gardens

On accounts for the year
ended

31st December, 2020

Charity no
(if any)

1151347

Set out on pages

1-12

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31st December, 2020.

Responsibilities and
basis of report

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

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

Independent
examiner's statement

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

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

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

Signed:

Date:

20th September, 2021

Name:

Royston Coleman

Relevant professional
qualification(s) or body
(if any):

FCCA

Address:

4 Quex Road

London

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

