

**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 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				
4				
5				
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12				
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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	

<b>FRIENDS OF JERUSALEM BOTANICAL GARDENS</b>					
<b>Statement of Financial Activities - Year Ended 31st December 2024</b>					
		<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Y/E 31.12.23</b>
		<b>Funds</b>	<b>Funds</b>	<b>Funds</b>	<b>Total Funds</b>
	Notes	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Income and endowments from:</b>					
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
<b>Total</b>		<b>28,805</b>	<b>0</b>	<b>28,805</b>	<b>22,736</b>
<b>Expenditure on:</b>					
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
<b>Total</b>		<b>17,366</b>	<b>0</b>	<b>17,366</b>	<b>49,663</b>
<b>(Net expenditure)</b>		<b>11,439</b>	<b>0</b>	<b>11,439</b>	<b>-26,927</b>
<b>Taxation</b>		<b>-477</b>		<b>-477</b>	<b>0</b>
<b>Net movement in funds</b>		<b>10,962</b>	<b>0</b>	<b>10,962</b>	<b>-26,927</b>
<b>Total funds brought forward</b>		<b>91,417</b>	<b>11,095</b>	<b>102,512</b>	<b>129,439</b>
<b>Total funds carried forward</b>		<b>102,379</b>	<b>11,095</b>	<b>113,474</b>	<b>102,512</b>



**FRIENDS OF JERUSALEM BOTANICAL GARDENS****Notes to the Accounts - Year Ended 31st December 2024**

1	<b>Restricted Fund Donations</b>				<b>Y/E 31.12.23</b>
		<b><u>Restricted</u></b>	<b><u>Unrestricted</u></b>	<b><u>Total</u></b>	<b><u>Total</u></b>
	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	<b>Fund Raising activities</b>				
		<b><u>Income</u></b>	<b><u>Expenses</u></b>	<b><u>Profit/(Loss)</u></b>	<b><u>Y/E 31.12.23</u></b>
	Talks	210	0	210	30
		210	0	210	30
3	<b>Charitable Activities</b>				
		<b><u>Unrestricted</u></b>	<b><u>Restricted</u></b>	<b><u>Total</u></b>	<b><u>Y/E 31.12.23</u></b>
	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	<b>Other Expenses</b>		<b><u>31.12.24</u></b>		<b><u>31.12.23</u></b>
	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