

# **UK Friends Of Tzohar**

## **Report and Financial Statements**

**Year Ended  
31 December 2021**

Charity Number 1157419  
England and Wales

**Haffner Hoff Ltd  
2<sup>nd</sup> Floor - Parkgates  
Bury New Road  
Prestwich, Manchester  
M25 0TL**

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**Financial Statements**  
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**CHARITY INFORMATION**

**Trustees**

Mr Berish Dresdner

Mr Isaac Fried

Mr Schlame Stark

**Administration Address**

5 King Street

Salford

M7 4PU

**Charity Number**

1157419

**Bankers**

NatWest Bank Plc

Cheetham Hill,

Manchester Branch

64 Bury Old Road

Manchester

M8 5NW

**Chartered Accountants & Independent Examiners**

Haffner Hoff Ltd

2<sup>nd</sup> Floor – Parkgates

Bury New Road

Prestwich

Manchester

M25 0TL

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**Report of the Trustees**

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The trustees have pleasure in presenting their report and the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in December 2005 in preparing the financial statements.

**Legal Status**

The Charity is constituted by a trust deed dated 2<sup>nd</sup> December 2011, which has not been amended and is a Registered Charity.

**Strategic report**

The following sections for achievements and performance and financial review form the strategic report of the Charity.

**Charitable Objects**

The Charity's objects are:

1. To promote general charitable purposes primarily but not exclusively for the benefit of people of Israel through: (I) The advancement of the Jewish religion through facilitation or assisting in the provision of facilities. (II) The advancement of education of Jewish texts, culture and heritage.
2. To promote any other exclusively charitable objects and purposes as the trustees see fit, provided that they are regarded as charitable by the law of England and Wales

It is envisaged that similar progress will ensue in the following year.

**Trustees**

The Trustees in office throughout the year were Mr Berish Dresdner, Mr Isaac Friend and Mr Schlame Stark. No trustee or any person connected with them received any remuneration during the year.

**Management and Investment**

The charity is managed by a committee of the trustees. The trustees have investment powers to invest the charity's assets as they see fit in the furtherance of the charity's objectives.

**Reserves Policy**

The trustees retain reserves as necessary and where appropriate, consolidate funds in order to make more substantial grants which they feel to be appropriate.

**Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

**Accounting policies**

**Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

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**Report of the Trustees (continued)**

**Going concern**

There are no material uncertainties about the charity's ability to continue.

**Responsibilities of the Trustees**

Charity Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the Balance Sheet Date, and of its incoming resources, including income and expenditure for the financial year.

In preparing those financial statements, the Trustees should follow best practice and

- a. Select suitable accounting policies and apply them consistently.
- b. Make judgments and estimates that are reasonable and prudent.
- c. Follow applicable accounting standards and the Charities SORP, disclosing and explaining any departures in the financial statements.
- d. Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in operation.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them as Trustees to ensure that the financial statements comply with the Charity Law.

The Trustees are also responsible for safeguarding the charity's assets and hence for taking reasonable steps for the prevention and detection of fraud and other regularities.

**Board Of Trustees**

The members of the Board of Trustees are set out on Page 2.

Approved by the Trustees on...../...../.....

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Trustee

Mr Berish Dresdner

**Independent Examiner's Report to the Trustees**

We report on the financial statements of UK Friends of Tzohar for the year ended 31 December 2021.

**Respective Responsibilities of Governors and Examiner**

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy, at any time, the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

It is our responsibility to:

- Examine the financial statements under section 145 of the 2011 Act;
- Follow the procedures laid down in the General Directions given by the Charity Commission under section 145 of the 2011 Act; and
- State whether particular matters have come to our attention;
- Consider the implications for our report if we become aware of any apparent misstatements or material inconsistencies with the financial statements.

This report has been prepared for and only for the trustees as a body in accordance with paragraph 31 of the Charities (Accounts and Reports) Regulations 2008 made under the Charities Act 2011 and for no other purpose. We do not, in making this report, accept or assume responsibility for any other purpose or to any other person to whom this report is shown or into whose hands it may come, save where expressly agreed by our prior consent in writing.

**Basis of Independent Examiner's Report**

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the charity's trustees, as Governors, concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and the report is limited to those matters set out in the statement below. Consequently, we do not express an audit opinion on the view given by the accounts.

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**Independent Examiner's Report to the Trustees (continued)**

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

- (a) Which gives us reasonable cause to believe that, in any material respect, the requirements
- To keep accounting record in accordance with section 145 of the 2011 Act; and
  - To prepare financial statements which accords with the accounting records and to comply with the accounting requirements of the 2011 Act

have not been met; or

- (b) To which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed.....

M Black FCCA

Haffner Hoff Ltd  
Chartered Accountants &  
Registered Auditors  
2<sup>nd</sup> Floor Parkgates  
Bury New Road  
Prestwich  
Manchester  
M25 0TL

Date...../...../.....

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**Statement of Financial Activities**  
**(including income and expenditure account)**

		<u>2021</u>	<u>2020</u>
<u>Incoming Resources</u>		<u>£</u>	<u>£</u>
<b>Donations Received</b>	<b>2</b>	<b>86,591</b>	<b>40,462</b>
 <u>Charitable Expenditure</u>			
<b>Cost of Activities in Furtherance of the Charity's Objects</b>	<b>3</b>	<b>73,095</b>	<b>36,847</b>
 <b>Governance costs</b>	<b>4</b>	<b>594</b>	<b>540</b>
		<u><b>73,689</b></u>	<u><b>37,387</b></u>
 <b>Surplus/Deficit for the year</b>		<b>12,902</b>	<b>3,075</b>

The notes on pages 9 and 10 form part of these accounts.



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		<u><b>2021</b></u>	<u><b>2020</b></u>
		<u><b>£</b></u>	<u><b>£</b></u>
<b>Current Assets</b>			
Cash at bank and in hand		15,757	2,801
		15,757	2,801
<b>Net Current Assets</b>		15,757	2,801
<b>Total Assets Less Current Liabilities</b>		15,757	2,801
<b>Creditors:</b> Amounts falling due within one year	6	(594)	(540)
<b>Net Assets</b>		15,163	2,261
<b>Unrestricted Funds</b>	7	15,163	2,261
<b>Total Funds</b>		<b>15,163</b>	<b>2,261</b>

*Approved by the Trustees and signed on behalf of them*

**Statement of Financial Position**  
**at 31 December 2021**

\_\_\_\_\_  
Trustee  
Mr Berish Dresdner

\_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_

The notes on pages 9 and 10 form part of these accounts.

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**Notes to the Accounts**

**1) Principal Accounting Policies**

Basis of Accounting

The Accounts have been prepared under the historical cost convention in accordance with the Charities Act (Accounts and Reports) 2006, and the Financial Reporting Standard for Smaller Entities (effective January 2007), and follow the recommendations in Accounting and Reporting by Charities Statement of Recommended Practice (Issued December 2005).

Cash Flow

The accounts do not include a cash flow statement because the charity as a small reporting entity is exempt from the requirement to prepare such a statement.

Donations and Fund Accounting

Donations and Grants for activities restricted by the donors are taken to restricted funds if the wishes and conditions of the donor are legally binding on the Trustee.

Resources Expended

Resources expended are accounted for on an accruals basis.

Management and administration costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

The irrecoverable element of VAT is included with the item of expense to which it relates.

**2021**

£

**2) Incoming Resources**

Donations Received

**86,591**

**3) Analysis of Total Resources Expended**

Charitable Activities

*Cost of Activities In Furtherance  
of the Charity's Objects*

Grants and Donations Paid

67,793

Sundry expenses

470

Fundraising Expenses

4,808

Professional fees

24

**73,095**

**4) Independent examination fees**

	<b>2021</b>	2020
	<b>£</b>	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	594	540
	<u><u>594</u></u>	<u><u>540</u></u>

**Staff costs**

The total staff costs and employee benefits for the reporting year are analysed as follows:

	<b>2021</b>	2020
	<b>£</b>	£
Wages and salaries	Nil	Nil
	<u><u>Nil</u></u>	<u><u>Nil</u></u>

The average head count of employees during the year was 0 (2020: 0).

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

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**Notes to the Accounts (continued)**

**5) Taxation**

The Charitable Company is exempt from taxation on its charitable activities.

**2021**  
**£**

**6) Creditors:** Amounts falling due  
within one year

Accruals

594

**7) Accumulated Funds**

**Unrestricted**

**Balance Brought Forward**                      **2,261**

**Net Surplus for the Year**                      **12,902**

**Balance Carried Forward**                      **15,163**

