

ETGAR

England & Wales · Charity number 1157569

Details

Status Registered

Legal form Charitable company

Company number [08669613](#)

Registered 2014-06-24

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

Contact

Address 44a Albert Road
London
NW4 2SJ

Phone 02074907774

Email info@etgar.co.uk

Activities

Objects: TO ADVANCE THE EDUCATION OF THE PUBLIC IN THE SUBJECT OF JEWISH STUDIES FOR PEOPLE UNDER THE AGE OF 18 YEARS IN SUCH WAYS AS THE TRUSTEES THINK FIT, INCLUDING BY:1. AWARDING TO SUCH PERSONS SCHOLARSHIPS, MAINTENANCE ALLOWANCES OR GRANTS TENABLE AT ANY UNIVERSITY, COLLEGE OR INSTITUTION OF HIGHER OR FURTHER EDUCATION; 2. PROVIDING THEIR EDUCATION (INCLUDING THE STUDY OF MUSIC OR OTHER ARTS), TO UNDERTAKE TRAVEL IN FURTHERANCE OF THAT EDUCATION OR TO PREPARE FOR ENTRY TO ANY OCCUPATION, TRADE OR PROFESSION ON LEAVING ANY EDUCATIONAL ESTABLISHMENT;3. PROMOTING THE EDUCATION OF THE PUPILS AT SCHOOLS AND OTHER FORMAL OR INFORMAL ORGANISATIONS BY PROVIDING AND ASSISTING IN THE PROVISION OF PROGRAMMES, MATERIALS, EVENTS AND OTHER LEARNING TOOLS;4. ASSISTING IN SUCH WAYS AS THE CHARITY TRUSTEES THINK FIT ANY CHARITY WHOSE AIMS INCLUDE ADVANCING EDUCATION OF PERSONS BY DEVELOPING THEIR JEWISH STUDIES KNOWLEDGE AND UNDERSTANDING.

Activities: To advance the education of the public in the subject of Jewish studies for people under the age of 18 years in such ways as the trustees think fit, including by: awarding to such persons scholarships, providing their education, to act in furtherance of that education and promoting the education of the pupils at schools and other organisations and assisting in such ways as the trustees think fit

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training
- **Who:** Children/young People

Geography

- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-30	£172,193	£180,282	-	-
2024-08-30	£164,579	£166,799	-	-
2023-08-30	£141,905	£154,138	-	-
2022-08-30	£96,525	£123,902	-	-
2021-08-30	£118,474	£94,073	-	-

Trustees

Name	Role	Appointed
ADAM TAUB		2014-03-06
Anna Josse		2019-04-04
Barry Frankfurt		2023-03-01
JOSEPHINE ROSENFELDER		2014-03-06
STEVEN BLUMGART		2019-04-04
Sean Alan Melnick		2023-10-01

ETGAR

England & Wales - Charity number 1157569

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025
FOR
ETGAR**

Xeinadin Swiss Cottage Limited
Harben House
Harben Parade
Finchley Road
LONDON
NW3 6LH

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2025**

The Trustees, who are also directors under company law, present their report and financial statements of ETGAR ("the Charity") for the year ended 31 August 2025.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Charity's objects are specifically restricted to the following:

To advance the education of the public in the subject of Jewish studies for people under the age of 18 years in such ways as the Trustees think fit, including by:

1. Promoting the education of the pupils at schools and other formal or informal organisations by providing and assisting in the provision of programmes, materials, events and other learning tools.
2. Assisting in such ways as the Charity Trustees think fit, any Charity whose aims include advancing education of persons by developing their Jewish studies knowledge and understanding.
3. Awarding to such persons scholarships, maintenance allowances or grants tenable at any university, college or institution of higher or further education;
4. Providing their education (including the study of music or other arts) to undertake travel in furtherance of that education or to prepare for entry to any occupation, trade or profession on leaving any educational establishment.

Public benefit

The Trustees are conscious of the Charity Commission's ruling on public benefit and consider this ruling when carrying out the charitable objectives of the Charity.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

During the period 2024-2025 (Etgar's thirteenth year):

- 1300 Etgar handbooks were printed and licensed, for use in the UK and other Jewish communities around the world. In the UK alone, over 1200 handbooks were distributed to children and teachers in Year 5 in 28 Jewish schools.
- Etgar France was launched and the Etgar Handbook was translated into French. The first France Etgar Challenge took place in June in Paris for 250 children and was deemed to be a great success. The programme has been relicensed in France for 2026.
- The Etgar programme continues to take place in Cape Town, South Africa.
- A Jewish studies curriculum based on the Etgar Handbook has been written, produced and delivered to the Jewish primary school in Dublin.
- The annual Etgar Israel Challenge (which celebrates students' knowledge of the history, geography, politics and culture of Israel) was held in May 2025. Almost 100 students from year 9 (13-14 year olds) from 5 schools attended the event. The format of the event is an interschool quiz based on the Etgar Israel Handbook followed by a celebratory barbecue.
- The annual Etgar Challenge took place in June 2025. Almost 1000 children along with their teachers from 28 UK Jewish primary schools took part in the Challenge. Over 90 student volunteers helped run the event, many of them Etgar alumni.
- The Etgar debate training project launched for sixth formers.
- Weekly challenges were sent out to all participating schools and individual subscribers.
- Etgar work with The Jewish Chronicle who publish a weekly Etgar quiz in the education segment of the paper and online.

SAFEGUARDING

The Trustees have put in place a Safeguarding policy and adhere to the processes laid out therein.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2025**

FINANCIAL REVIEW**Financial position**

A summary of the results for the year and the resources deployed at 31 August 2025 is:

	2025	2024
Unrestricted Income	172,193	164,579
Charitable Activities	(180,282)	(166,799)
Net Expenditure transferred from total funds	(8,089)	(2,220)
Total Funds brought forward	49,355	51,575
Total Funds at 31 August 2025	41,266	49,355

Reserves policy

The Board's reserves policy is to maintain free reserves sufficient to cover 3 months of operations. The Board has reviewed the current free liquid reserves of the Charity and considers that the level is sufficient.

STRUCTURE, GOVERNANCE AND MANAGEMENT**TRUSTEES' RESPONSIBILITIES**

Company law requires the Trustees (who are Directors under Company law) to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the Charity and of the surplus or deficit for that period. The Trustees have agreed to adopt the Statement of Recommended Practice – Accounting by Charities. In preparing the financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements, and prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006 and the requirements of the Charities Act 2011. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

REFERENCE AND ADMINISTRATIVE DETAILS**Registered Company number**

08669613 (England and Wales)

Registered Charity number

1157569

Registered office

44A Albert Road
London
NW4 2SJ

Trustees

S Blumgart
B Frankfurt
A Josse
S Melnick
J Rosenfelder
A Taub

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2025**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Xeinadin Swiss Cottage Limited
Harben House
Harben Parade
Finchley Road
LONDON
NW3 6LH

Approved by order of the board of trustees on 9 March 2026 and signed on its behalf by:

Ms J G Rosenfelder - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ETGAR**

Independent examiner's report to the trustees of ETGAR ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2025.

Responsibilities and basis of report

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

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

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

David Myerson

Xeinadin Swiss Cottage Limited
Harben House
Harben Parade
Finchley Road
LONDON
NW3 6LH

9 March 2026

ETGAR

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2025

	Notes	2025 Unrestricted fund £	2024 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		147,267	155,227
Other trading activities	2	24,926	9,352
Total		172,193	164,579
EXPENDITURE ON			
Charitable activities			
Charitable events		110,788	104,941
Other		69,494	61,858
Total		180,282	166,799
NET INCOME/(EXPENDITURE)		(8,089)	(2,220)
RECONCILIATION OF FUNDS			
Total funds brought forward		49,355	51,575
TOTAL FUNDS CARRIED FORWARD		41,266	49,355

The notes form part of these financial statements

ETGAR

**BALANCE SHEET
31 AUGUST 2025**

	Notes	2025 Unrestricted fund £	2024 Total funds £
CURRENT ASSETS			
Cash at bank		84,729	92,693
CREDITORS			
Amounts falling due within one year	6	(43,463)	(43,338)
NET CURRENT ASSETS		41,266	49,355
TOTAL ASSETS LESS CURRENT LIABILITIES		41,266	49,355
NET ASSETS		41,266	49,355
FUNDS			
Unrestricted funds	7	41,266	49,355
TOTAL FUNDS		41,266	49,355

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 9 March 2026 and were signed on its behalf by:

J G Rosenfelder - Trustee

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Fundraising events	24,926	9,352

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2025	2024
	£	£
Other operating leases	6,539	6,540

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2025**

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2025 nor for the year ended 31 August 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2025 nor for the year ended 31 August 2024.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	155,227
Other trading activities	9,352
Total	<u>164,579</u>
EXPENDITURE ON	
Charitable activities	
Charitable events	104,941
Other	61,858
Total	<u>166,799</u>
NET INCOME/(EXPENDITURE)	(2,220)
RECONCILIATION OF FUNDS	
Total funds brought forward	51,575
TOTAL FUNDS CARRIED FORWARD	<u><u>49,355</u></u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Social security and other taxes	564	564
Other creditors	206	-
Accruals and deferred income	42,693	42,774
	<u>43,463</u>	<u>43,338</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2025

7. MOVEMENT IN FUNDS

	At 1.9.24 £	Net movement in funds £	At 31.8.25 £
Unrestricted funds			
General fund	49,355	(8,089)	41,266
TOTAL FUNDS	<u>49,355</u>	<u>(8,089)</u>	<u>41,266</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	172,193	(180,282)	(8,089)
TOTAL FUNDS	<u>172,193</u>	<u>(180,282)</u>	<u>(8,089)</u>

Comparatives for movement in funds

	At 1.9.23 £	Net movement in funds £	At 31.8.24 £
Unrestricted funds			
General fund	51,575	(2,220)	49,355
TOTAL FUNDS	<u>51,575</u>	<u>(2,220)</u>	<u>49,355</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	164,579	(166,799)	(2,220)
TOTAL FUNDS	<u>164,579</u>	<u>(166,799)</u>	<u>(2,220)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.23 £	Net movement in funds £	At 31.8.25 £
Unrestricted funds			
General fund	51,575	(10,309)	41,266
TOTAL FUNDS	<u>51,575</u>	<u>(10,309)</u>	<u>41,266</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2025

7. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	336,772	(347,081)	(10,309)
TOTAL FUNDS	<u>336,772</u>	<u>(347,081)</u>	<u>(10,309)</u>

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2025.

ETGAR

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	9,767	20,727
Grants	137,500	134,500
	147,267	155,227
Other trading activities		
Fundraising events	24,926	9,352
Total incoming resources	172,193	164,579
EXPENDITURE		
Charitable activities		
Events costs	100,480	90,736
Print and design costs	10,308	14,205
	110,788	104,941
Other		
Rent	6,539	6,540
Support costs		
Management		
Wages	53,750	50,151
Social security	-	443
Pensions	1,058	1,028
Insurance	309	246
Sundries	5,282	1,417
Computer costs	640	785
	61,039	54,070
Governance costs		
Accountancy fees	1,200	1,200
Legal fees	716	48
	1,916	1,248
Total resources expended	180,282	166,799
Net expenditure	(8,089)	(2,220)

This page does not form part of the statutory financial statements

ETGAR

England & Wales - Charity number 1157569

Accounts

REGISTERED COMPANY NUMBER: 08669613 (England and Wales)
REGISTERED CHARITY NUMBER: 1157569

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024
FOR
ETGAR**

**KBSP Partners LLP
Chartered Accountants
Harben House
Harben Parade
Finchley Road
LONDON
NW3 6LH**

ETGAR

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024**

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ETGAR

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2024

The Trustees, who are also directors under company law, present their report and financial statements of ETGAR ("the Charity") for the year ended 31 August 2024.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Charity's objects are specifically restricted to the following:

To advance the education of the public in the subject of Jewish studies for people under the age of 18 years in such ways as the Trustees think fit, including by:

1. Promoting the education of the pupils at schools and other formal or informal organisations by providing and assisting in the provision of programmes, materials, events and other learning tools.
2. Assisting in such ways as the Charity Trustees think fit, any Charity whose aims include advancing education of persons by developing their Jewish studies knowledge and understanding.
3. Awarding to such persons scholarships, maintenance allowances or grants tenable at any university, college or institution of higher or further education;
4. Providing their education (including the study of music or other arts) to undertake travel in furtherance of that education or to prepare for entry to any occupation, trade or profession on leaving any educational establishment.

Public benefit

The Trustees are conscious of the Charity Commission's ruling on public benefit and consider this ruling when carrying out the charitable objectives of the Charity.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During the period 2023-2024 (Etgar's twelfth year):

- 1100 Etgar handbooks were printed and licensed, for use in the UK and other Jewish communities around the world. In the UK alone, 1000 handbooks were distributed to children in Year 5 in 28 Jewish schools.
- Books were distributed to Jewish communities in South Africa and to individuals in Australia & the United States
- The Etgar programme continues to take place in Cape Town, South Africa. Discussion is underway to launch the programme in Paris, France
- The Etgar handbook has been translated into Hebrew for use in Israeli schools
- A Jewish studies curriculum based on the Etgar Handbook has been written and produced for a school in Dublin.
- Etgar Israel was held in May 2024. Almost 100 students from year 9 (13-14 year olds) from 5 schools attended the event. The format of the event is an interschool quiz based on the Etgar Israel handbook followed by a celebratory barbecue.
- The Etgar Challenge took place in July 2024. Almost 1000 children along with their teachers from 28 UK Jewish primary schools took part in the Challenge. Over 90 student volunteers helped run the event, many of them Etgar alumni.
- A pilot Etgar debate training project has been launched for sixth form students.
- Weekly challenges were sent out to all participating schools and individual subscribers.
- Etgar work in partnership with The Jewish Chronicle who publish a weekly Etgar quiz in the education segment of the paper and online.

SAFEGUARDING

The Trustees have put in place a Safeguarding policy and adhere to the processes laid out therein.

ETGAR

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2024

FINANCIAL REVIEW

Financial position

A summary of the results for the year and the resources deployed at 31 August 2024 is:

	2024	2023
Unrestricted Income	164,579	141,905
Charitable Activities	(166,799)	(154,138)
Net Expenditure transferred from total funds	(2,220)	(12,233)
Total Funds brought forward	51,575	63,808
Total Funds at 31 August 2024	49,355	51,575

Reserves policy

The Board's reserves policy is to maintain free reserves sufficient to cover 3 months of operations. The Board has reviewed the current free liquid reserves of the Charity and considers that the level is sufficient.

STRUCTURE, GOVERNANCE AND MANAGEMENT

TRUSTEES' RESPONSIBILITIES

Company law requires the Trustees (who are Directors under Company law) to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the Charity and of the surplus or deficit for that period. The Trustees have agreed to adopt the Statement of Recommended Practice – Accounting by Charities. In preparing the financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements, and prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006 and the requirements of the Charities Act 2011. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

08669613 (England and Wales)

Registered Charity number

1157569

Registered office

44A Albert Road
London
NW4 2SJ

Trustees

S Blumgart
B Frankfurt
A Josse
S Melnick
J Rosenfelder
A Taub

ETGAR

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2024**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

KBSP Partners LLP

Chartered Accountants

Harben House

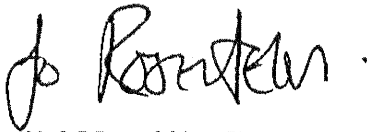
Harben Parade

Finchley Road

LONDON

NW3 6LH

Approved by order of the board of trustees on 22 January 2025 and signed on its behalf by:



Ms J G Rosenfelder - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ETGAR**

Independent examiner's report to the trustees of ETGAR ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2024.

Responsibilities and basis of report

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

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

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

KBSP Partners LLP

David Myerson

KBSP Partners LLP
Chartered Accountants
Harben House
Harben Parade
Finchley Road
LONDON
NW3 6LH

22 January 2025

ETGAR

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2024

	Notes	2024 Unrestricted fund £	2023 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		155,227	138,512
Other trading activities	2	9,352	3,393
Total		164,579	141,905
EXPENDITURE ON			
Charitable activities			
Charitable events		104,941	90,131
Other		61,858	64,007
Total		166,799	154,138
NET INCOME/(EXPENDITURE)		(2,220)	(12,233)
RECONCILIATION OF FUNDS			
Total funds brought forward		51,575	63,808
TOTAL FUNDS CARRIED FORWARD		49,355	51,575

The notes form part of these financial statements

ETGAR
BALANCE SHEET
31 AUGUST 2024

	Notes	2024 Unrestricted fund £	2023 Total funds £
CURRENT ASSETS			
Debtors	6	-	2,440
Cash at bank		<u>92,693</u>	<u>60,233</u>
		92,693	62,673
CREDITORS			
Amounts falling due within one year	7	(43,338)	(11,098)
NET CURRENT ASSETS		<u>49,355</u>	<u>51,575</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		49,355	51,575
NET ASSETS		<u>49,355</u>	<u>51,575</u>
FUNDS			
Unrestricted funds	8	<u>49,355</u>	<u>51,575</u>
TOTAL FUNDS		<u>49,355</u>	<u>51,575</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2024.

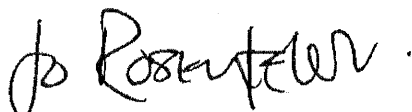
The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 22 January 2025 and were signed on its behalf by:



J G Rosenfelder - Trustee

The notes form part of these financial statements

ETGAR

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Fundraising events	<u>9,352</u>	<u>3,393</u>

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Other operating leases	<u>6,540</u>	<u>6,191</u>

ETGAR

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2024

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2024 nor for the year ended 31 August 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2024 nor for the year ended 31 August 2023.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	138,512
Other trading activities	3,393
Total	<u>141,905</u>
EXPENDITURE ON	
Charitable activities	
Charitable events	90,131
Other	64,007
Total	<u>154,138</u>
NET INCOME/(EXPENDITURE)	(12,233)
RECONCILIATION OF FUNDS	
Total funds brought forward	63,808
TOTAL FUNDS CARRIED FORWARD	<u>51,575</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade debtors	-	2,440
	<u> </u>	<u> </u>

ETGAR

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2024

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Social security and other taxes	564	-
Accruals and deferred income	42,774	11,098
	<u>43,338</u>	<u>11,098</u>

8. MOVEMENT IN FUNDS

	At 1.9.23 £	Net movement in funds £	At 31.8.24 £
Unrestricted funds			
General fund	51,575	(2,220)	49,355
TOTAL FUNDS	<u>51,575</u>	<u>(2,220)</u>	<u>49,355</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	164,579	(166,799)	(2,220)
TOTAL FUNDS	<u>164,579</u>	<u>(166,799)</u>	<u>(2,220)</u>

Comparatives for movement in funds

	At 1.9.22 £	Net movement in funds £	At 31.8.23 £
Unrestricted funds			
General fund	63,808	(12,233)	51,575
TOTAL FUNDS	<u>63,808</u>	<u>(12,233)</u>	<u>51,575</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	141,905	(154,138)	(12,233)
TOTAL FUNDS	<u>141,905</u>	<u>(154,138)</u>	<u>(12,233)</u>

ETGAR

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2024

8. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.22 £	Net movement in funds £	At 31.8.24 £
Unrestricted funds			
General fund	63,808	(14,453)	49,355
TOTAL FUNDS	<u>63,808</u>	<u>(14,453)</u>	<u>49,355</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	306,484	(320,937)	(14,453)
TOTAL FUNDS	<u>306,484</u>	<u>(320,937)</u>	<u>(14,453)</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2024.

ETGAR

England & Wales - Charity number 1157569

Accounts

ETGAR

TRUSTEES' REPORT AND ACCOUNTS

FOR THE PERIOD ENDED 31 AUGUST 2023

Charity Registration No: 1157569

Company Registration No: 08669613 (England and Wales)

ETGAR

REPORT OF THE TRUSTEES

The Trustees, who are also directors under company law, present their report and financial statements of Etgar ("the Charity") for the year ended 31 August 2023.

Aims and Objectives:

The Charity's objects ('Objects') are specifically restricted to the following:

To advance the education of the public in the subject of Jewish studies for people under the age of 18 years in such ways as the Trustees think fit, including by:

1. Promoting the education of the pupils at schools and other formal or informal organisations by providing and assisting in the provision of programmes, materials, events and other learning tools;
2. Assisting in such ways as the Charity Trustees think fit, any Charity whose aims include advancing education of persons by developing their Jewish studies knowledge and understanding;
3. Awarding to such persons scholarships, maintenance allowances or grants tenable at any university, college or institution of higher or further education;
4. Providing their education (including the study of music or other arts) to undertake travel in furtherance of that education or to prepare for entry to any occupation, trade or profession on leaving any educational establishment.

ETGAR

ACHIVEMENTS AND PERFORMANCES

During the period 2022-2023 (Etgar's eleventh year):

- 1300 Etgar handbooks were printed and licensed, for use in the UK and other Jewish communities around the world. In the UK alone, 1000 handbooks were distributed to children in Year 5 in 28 Jewish schools.
- Books were distributed to Jewish communities in South Africa.
- The Etgar programme continues to take place in Cape Town, South Africa.
- The Etgar handbook has been translated into Hebrew for use in Israeli schools.
- Etgar is working with the United Synagogue on a pilot project to provide an Etgar challenge for the US Chedarim.
- Etgar Israel was held in April 2023. Almost 100 students from year 9 (13-14 year olds) from 5 schools attended the event. The format of the event is an interschool quiz based on the Etgar Israel handbook followed by a celebratory barbecue.
- The Etgar Challenge took place in July 2023. Almost 1000 children along with their teachers from 28 UK Jewish primary schools took part in the Challenge. Over 80 student volunteers helped run the event, many of them Etgar alumni.
- Weekly challenges were sent out to all participating schools and individual subscribers.
- Etgar works in partnership with The Jewish Chronicle who publish a weekly Etgar quiz in the education segment of the paper and online.

ETGAR

FINANCIAL OUTCOME FOR THE YEAR

A summary of the results for the year and the resources deployed at 31 August 2023 is:

	2023	2022
Unrestricted Income	141,905	96,525
Charitable Activities	(154,138)	(123,902)
Net Income transferred to total funds	(12,233)	(27,377)
Total Funds brought forward	<u>63,808</u>	<u>91,185</u>
Total Funds at 31 August 2023	<u>51,575</u>	<u>63,808</u>

STRUCTURE, GOVERNANCE AND MANAGEMENT

CONSTITUTION

The Company was incorporated on 30 August 2013 and granted charitable status on 24 June 2014.

Etgar is a Charity (registered number 1157569) and a Company limited by guarantee with no share capital (registered number 08669613). The governing document is the Memorandum and Articles of Association. Under the Memorandum of Association, the Charity has the power to invest the monies of the Company not immediately required for its purpose in such investments as the Trustees consider appropriate, subject to any conditions or consents imposed by law.

The operations of Etgar are governed by the Trustees who employ professional staff.

BOARD OF TRUSTEES

The Board of Trustees "the Board" (who are also individually members of the Company) is required to monitor the affairs and the general business of the Charity and meets as required.

The Board currently stands as follows:

Steven Blumgart

Anna Josse

Jo Rosenfelder

Adam Taub

Barry Frankfurt (appointed 1 March 2023)

Sean Melnick (appointed 1 October 2023)

ETGAR

RESERVES

The Board's reserves policy is to maintain free reserves sufficient to cover 3 months of operations. The Board has reviewed the current free liquid reserves of the Charity and considers that the level is sufficient.

RISK

The Trustees regularly review areas of risk across the whole range of the Charity's activities and deal with those risks appropriately.

PUBLIC BENEFIT

The Trustees are conscious of the Charity Commission's ruling on public benefit and consider this ruling when carrying out the charitable objectives of the Charity.

SAFEGUARDING

The Trustees have put in place a Safeguarding policy and adhere to the processes laid out therein.

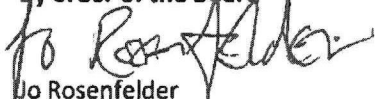
TRUSTEES' RESPONSIBILITIES

Company law requires the Trustees (who are Directors under Company law) to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the Charity and of the surplus or deficit for that period. The Trustees have agreed to adopt the Statement of Recommended Practice – Accounting by Charities. In preparing the financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently.
- make judgements and estimates that are reasonable and prudent.
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements, and
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006 and the requirements of the Charities Act 2011. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the Board



Jo Rosenfelder
Trustee

22 January 2024

ETGAR

DETAILS OF THE REGISTERED OFFICE OF ETGAR AND ADDRESSES OF ITS PROFESSIONAL ADVISERS

Registered Office

44a Albert Road
London
NW4 2SJ

Registered Charity Number 1157569

Bankers

The Co-operative Bank
PO Box 250
Delf House, Southway,
Skelmersdale WN8 6WT

Independent Examiner

Daley Tyndale FCCA
Cooper Parry Group Limited
69-73 New Derwent House
London
WC1X 8TA

ETGAR

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report to the Charity Trustees on my examination of the accounts of Etgar ("the Company") for the year ended 31 August 2023.

Responsibilities and basis of report

As the Charity's Trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

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.



Daley Tyndale FCCA
Cooper Parry Group Limited
69-73 New Derwent House
London
WC1X 8TA

22 January 2024

ETGAR

Statement of Financial Activities for the period ended 31 August 2023

	Note	2023 £	2022 £
Income			
Voluntary Income:			
Grants, donations, and gifts	1	141,905	96,525
Total Income		141,905	96,525
Expenditure:			
Charitable Activities		154,138	123,902
Net Movement in Funds		(12,233)	(27,377)
Total Funds brought forward		63,808	91,185
Total Funds carried forward		51,575	63,808

All of the above results were derived from continuing activities. The Charity has no recognised gains or losses other than those dealt with in the Statement of Financial Activities. All funds are unrestricted.

The notes on page 9 to 10 form part of these financial statements.

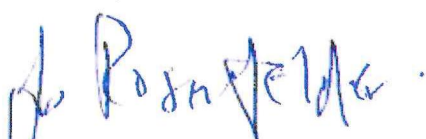
ETGAR

Balance Sheet at 31 August 2023

	Note	2023 £	2022 £
CURRENT ASSETS			
Cash at bank		60,232	61,571
Other Debtors - grants/fees receivable		2,441	2,237
		<u>62,673</u>	<u>63,808</u>
LIABILITIES			
Creditors- amounts falling due within one year:			
Accrued costs – charitable activities		(11,098)	-
		<u>51,575</u>	<u>63,808</u>
NET CURRENT ASSETS & NET ASSETS			
Unrestricted funds	2	<u>51,575</u>	<u>63,808</u>
		<u>51,575</u>	<u>63,808</u>

For the period ended 31 August 2023 the Company was entitled to exemption under section 477 of the Companies Act 2006. No members have required the Company to obtain an audit of its accounts for the year in question in accordance with section 476. The directors acknowledge their responsibility for; i) Ensuring the Company keeps accounting records which comply with section 385 of the Act; and ii) Preparing accounts which give a true and fair view of the state of affairs of the Company as at the end of its profit and loss for the financial period in accordance with section 394 and 395 of the Act, and which comply with the requirements of the Companies Act relating to accounts, so far as applicable to the Company. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the Board on 22 January 2024 and signed on its behalf by:



Jo Rosenfelder
Trustee

Company number 08669613

ETGAR

Notes to the Accounts for the year ended 31 August 2023

1. ACCOUNTING POLICIES

A summary of principal accounting policies, all of which have been applied consistently throughout the year is set out below:

i. Basis of Accounting

The financial statements of the Charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

ii. Income

Charitable income is recognised on a cash received basis other than where an accruals basis provides a more accurate basis or will give a fairer representation of the underlying nature of the transaction. Income is recognised so far as there is entitlement to the income, there is certainty of its receipt, and the amount is quantifiable.

2. FUNDS

Company	2023
Balance at 1 September 2022	63,808
Net movement in funds	<u>(12,233)</u>
Balance at 31 August 2023	<u>51,575</u>
Represented by:	
Cash at bank	60,232
Debtors	2,441
Creditors	<u>(11,098)</u>
	<u>51,575</u>

ETGAR

Notes to the Accounts for the year ended 31 August 2023

3. STATUS

Etgar is a registered Charity constituted as a Company limited by guarantee and does not have share capital. The liability of each member is limited to £1.

4. CAPITAL COMMITMENTS

The Trustees are not aware of any capital commitments.

5. EMPLOYMENT COSTS/ TRUSTEES

Included in Charitable Activities are employment costs of 2 employees.

No payments or expenses were made to the Trustees.

No employees received emoluments in excess of £60,000.

The Trustees estimate that they have invested time costs equivalent to £120,000 during the year under review.

6. GOVERNANCE COSTS

Included in expenditure are amounts totalling £1,600 paid and accrued to the Charity's independent examiner.

7. CONTINGENT LIABILITIES

The Trustees are not aware of any contingent liabilities.

8. RELATED PARTY TRANSACTIONS

There are no related party transactions.

ETGAR

England & Wales - Charity number 1157569

Accounts

ETGAR

TRUSTEES' REPORT AND ACCOUNTS

FOR THE PERIOD ENDED 31 AUGUST 2022

Charity Registration No: 1157569

Company Registration No: 8669613 (England and Wales)

REPORT OF THE TRUSTEES

Aims and Objectives:

The charity's objects ('Objects') are specifically restricted to the following:

to advance the education of the public in the subject of Jewish studies for people under the age of 18 years in such ways as the trustees think fit, including by:

1. promoting the education of the pupils at schools and other formal or informal organisations by providing and assisting in the provision of programmes, materials, events and other learning tools;
2. assisting in such ways as the charity trustees think fit, any charity whose aims include advancing education of persons by developing their Jewish studies knowledge and understanding;
3. awarding to such persons scholarships, maintenance allowances or grants tenable at any university, college or institution of higher or further education;
4. providing their education (including the study of music or other arts) to undertake travel in furtherance of that education or to prepare for entry to any occupation, trade or profession on leaving any educational establishment.

ETGAR

ACHIEVEMENTS AND PERFORMANCE ACHIEVEMENTS AND PERFORMANCE

During the period 2021-22 (Etgar's tenth year):

- 1300 Etgar handbooks were printed and licensed, for use in the UK and other Jewish communities around the world. In the UK alone, 1000 handbooks were distributed to children in Year 5 in 26 Jewish schools.
- Books were distributed to Jewish communities in South Africa.
- The Etgar programme continues to take place in Cape Town in South Africa.
- The Etgar book has been translated into Hebrew for use in Israeli schools.
- Discussions are also ongoing with the Jewish communities and schools in the USA, who are interested in establishing an Etgar programme.
- Etgar Israel was held in May 2022. It was Etgar's first in person events since the pandemic. 100 students from year 9 (13-14 year olds) from 5 schools attended the event. The format of the event is an interschool quiz based on the Etgar Israel handbook followed by a celebratory Yom Haatzmaut barbecue.
- The Etgar Challenge took place in July 2022 back in Wembley Stadium. Almost 1000 children along with their teachers from 26 UK Jewish primary schools took part. Over 80 student volunteers helped run the event, many of them Etgar alumni.
- Weekly Challenges were sent out to all participating schools and individual subscribers.
- Etgar work in partnership with The Jewish Chronicle who publish a weekly Etgar questions in the education segment of the newspaper and online.

ETGAR

FINANCIAL OUTCOME FOR THE YEAR

A summary of the results for the period and the resources deployed at 31 August 2022 is:

	2022	2021
Unrestricted Income	95,525	118,474
Charitable Activities	(123,902)	(94,073)
Net Income transferred to total funds	(27,377)	24,401
Total Funds at 31 August 2022	<u>63,808</u>	<u>91,185</u>

STRUCTURE, GOVERNANCE AND MANAGEMENT

CONSTITUTION

The company was incorporated on 30 August 2013 and granted charitable status on 24 June 2014.

Etgar is a Charity (registered number 1157569) and a Company limited by guarantee with no share capital (registered number 8669613). The governing document is the Memorandum and Articles of Association. Under the Memorandum of Association, the Charity has the power to invest the monies of the Company not immediately required for its purpose in such investments as the Trustees consider appropriate, subject to any conditions or consents imposed by law.

The operations of Etgar are governed by the Trustees who employ professional staff.

BOARD OF TRUSTEES

The Board of Trustees (who are also individually members of the Company) is required to monitor the affairs and the general business of the Charity and meets as required.

The Board currently stands as follows:

Steven Blumgart
Anna Josse
Jo Rosenfelder
Adam Taub

ETGAR

RESERVES

The Board's reserves policy is to maintain free reserves sufficient to cover 3 months of operations. The Board has reviewed the current free liquid reserves of the Charity and considers that the level is sufficient.

RISK

The Trustees regularly review areas of risk across the whole range of the Charity's activities and deal with those risks appropriately.

PUBLIC BENEFIT

The Trustees are conscious of the Charity Commission's ruling on public benefit and consider this ruling when carrying out the charitable objectives of the Charity.

SAFEGUARDING

The Trustees have put in place a Safeguarding policy and adhere to the processes laid out therein.

TRUSTEES' RESPONSIBILITIES

Company law requires the Trustees (who are Directors under Company law) to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the Charity and of the surplus or deficit for that period. The Trustees have agreed to adopt the Statement of Recommended Practice – Accounting by Charities. In preparing the financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements, and
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006 and the requirements of the Charities Act 2011. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the Board



Jo Rosenfelder
Trustee

17 November 2022

ETGAR

DETAILS OF THE REGISTERED OFFICE OF ETGAR AND ADDRESSES OF ITS PROFESSIONAL ADVISERS

Registered Office

69-73 New Derwent House
London
WC1X 8TA

Registered Charity Number 1157569

Bankers

The Co-operative Bank
PO Box 250
Delf House, Southway,
Skelmersdale WN8 6WT

Independent Examiner

Samuel David Clarke
Haines Watts (City) LLP
69-73 New Derwent House
London
WC1X 8TA

ETGAR

INDEPENDENT EXAMINER'S REPORT

I report on the accounts of the ETGAR for the period ended 31 August 2022, which are set out on pages 6 to 9.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

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

Basis of independent examiner's report

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

Independent examiner's statement

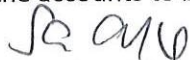
In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Samuel David Clarke FCA
Haines Watts (City) LLP
69-73 New Derwent House
London
WC1X 8TA

17 November 2022

ETGAR

Statement of Financial Activities for the period ended 31 August 2022

	Note	2022 £	2021 £
Income			
Voluntary Income:			
Grants, donations and gifts	1	96,525	118,474
Total Income		96,525	118,474
Expenditure:			
Charitable Activities		123,902	94,073
Net Movement in Funds		(27,377)	24,401
Total Funds brought forward		91,185	66,784
Total Funds carried forward		63,808	91,185

All of the above results were derived from continuing activities. The Charity has no recognised gains or losses other than those dealt with in the Statement of Financial Activities. All funds are unrestricted.

The notes on page 9 form part of these financial statements.

ETGAR

Balance Sheet at 31 August 2022

	Note	2022 £	2021 £
CURRENT ASSETS			
Cash at bank		61,571	61,770
Other Debtor- grant/fee receivable		2,237 63,808	30,650 92,420
LIABILITIES			
Creditors- amounts falling due within one year			
Accrued costs – charitable activities		0	(1,235)
NET CURRENT ASSETS & NET ASSETS			
		63,808	91,185
Unrestricted funds	2	<u>63,808</u>	<u>91,185</u>
TOTAL FUNDS			
		<u>63,808</u>	<u>91,185</u>

For the period ended 31st August 2022 the company was entitled to exemption under section 477 of the Companies Act 2006. No members have required the company to obtain an audit of its accounts for the period in question in accordance with section 476. The directors acknowledge their responsibility for; i) Ensuring the company keeps accounting records which comply with section 385 of the Act; and ii) Preparing accounts which give a true and fair view of the state of affairs of the company as at the end of its profit and loss for the financial period in accordance with section 394 and 395 of the Act, and which comply with the requirements of the Companies Act relating to accounts, so far as applicable to the company. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the Board on 17 November 2022 and signed on its behalf by:



Jo Rosenfelder
Trustee

Company number 8669613

ETGAR

Notes to the Accounts for the year ended 31 August 2022

1. ACCOUNTING POLICIES

A summary of principal accounting policies, all of which have been applied consistently throughout the period is set out below:

i. Basis of Accounting

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value. The financial statements have been prepared in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities (SORP 2015), applicable accounting standards and the Companies Act 2006.

ii. Income

Charitable income is recognised on a cash received basis other than where an accruals basis provides a more accurate basis or will give a fairer representation of the underlying nature of the transaction. Income is recognised so far as there is entitlement to the income, there is certainty of its receipt and the amount is quantifiable.

2. FUNDS

Company	2022
Net movement in funds	<u>(27,377)</u>
Balance at 31 August 2022	<u>63,808</u>
Represented by:	
Cash at bank	61,571
Debtors	2,237
	<u>63,808</u>

ETGAR

Notes to the Accounts for the year ended 31 August 2022

3. STATUS

Etgar is a registered charity constituted as a Company limited by guarantee, and does not have share capital. The liability of each member is limited to £1.

4. CAPITAL COMMITMENTS

The Trustees are not aware of any capital commitments.

5. EMPLOYMENT COSTS/ TRUSTEES

Included in Charitable Activities are employment costs of 1 employee.

No payments or expenses were made to the Trustees

The Trustees estimate that they have invested time costs equivalent to £120,000 during the year under review

6. CONTINGENT LIABILITIES

The Trustees are not aware of any contingent liabilities.

7. RELATED PARTY TRANSACTIONS

There are no related party transactions.

ETGAR

England & Wales - Charity number 1157569

Accounts

ETGAR

TRUSTEES' REPORT AND ACCOUNTS

FOR THE PERIOD ENDED 31 AUGUST 2021

Charity Registration No: 1157569

Company Registration No: 8669613 (England and Wales)

REPORT OF THE TRUSTEES

Aims and Objectives:

The charity's objects ('Objects') are specifically restricted to the following:

to advance the education of the public in the subject of Jewish studies for people under the age of 18 years in such ways as the trustees think fit, including by:

1. promoting the education of the pupils at schools and other formal or informal organisations by providing and assisting in the provision of programmes, materials, events and other learning tools;
2. assisting in such ways as the charity trustees think fit, any charity whose aims include advancing education of persons by developing their Jewish studies knowledge and understanding;
3. awarding to such persons scholarships, maintenance allowances or grants tenable at any university, college or institution of higher or further education;
4. providing their education (including the study of music or other arts) to undertake travel in furtherance of that education or to prepare for entry to any occupation, trade or profession on leaving any educational establishment.

ETGAR

ACHIEVEMENTS AND PERFORMANCE

During the period 2020-21 (Etgar's ninth year):

- 1500 Etgar handbooks were printed and licensed, for use in the UK and other Jewish communities around the world. In the UK alone, 1000 handbooks were distributed to children in Year 5 in 27 Jewish schools.
- Books were also distributed to Jewish communities in the USA and South Africa.
- The Etgar programme continues to take place in Cape Town in South Africa.
- The Etgar book has been translated into Hebrew for use in Israeli schools.
- Discussions are also ongoing with the Jewish communities and schools in the USA, who are interested in establishing an Etgar programme.
- In the UK, despite the challenges faced due to Coronavirus the charity continued to hold its main events and moved both of them to an online platform.
- Etgar Israel was held in April. Schools did not want an online event as it was felt that pupils had spent too much time learning online. "Etgar in a box" was launched consisting of a box of activities and challenging tasks which was delivered to participating schools for the students to complete. This initiative was a great success with over 150 participants.
- The Etgar Challenge took place as planned in June 2021. It was not possible to have a live event, a box with all the Etgar materials was sent to schools and the children participated remotely in an online event. Over 1000 children from 27 UK Jewish primary schools took part. This year's Etgar Challenge was greatly appreciated by schools and the feedback has been very positive.
- Weekly Challenges were sent out to all participating schools and individual subscribers.
- Etgar has been working in partnership with The Jewish Chronicle who publish Etgar questions in a weekly Etgar section.

ETGAR

FINANCIAL OUTCOME FOR THE YEAR

A summary of the results for the period and the resources deployed at 31 August 2021 is:

	2021	2020
Unrestricted Income	118,474	137,637
Charitable Activities	(94,073)	(110,772)
Net Income transferred to total funds	24,401	26,866
Total Funds at 31 August 2021	<u>91,185</u>	<u>66,784</u>

STRUCTURE, GOVERNANCE AND MANAGEMENT

CONSTITUTION

The company was incorporated on 30 August 2013 and granted charitable status on 24 June 2014.

Etgar is a Charity (registered number 1157569) and a Company limited by guarantee with no share capital (registered number 8669613). The governing document is the Memorandum and Articles of Association. Under the Memorandum of Association, the Charity has the power to invest the monies of the Company not immediately required for its purpose in such investments as the Trustees consider appropriate, subject to any conditions or consents imposed by law.

The operations of Etgar are governed by the Trustees who employ professional staff.

BOARD OF TRUSTEES

The Board of Trustees (who are also individually members of the Company) is required to monitor the affairs and the general business of the Charity and meets as required.

The Board currently stands as follows:

- Steven Blumgart
- Anna Josse
- Jo Rosenfelder
- Adam Taub

The following served as Trustees during the year

- Susan Heller – Resigned 27/5/2020
- Robert Swerling – Resigned 27/5/2020

ETGAR

RESERVES

The Board's reserves policy is to maintain free reserves sufficient to cover 3 months of operations. The Board has reviewed the current free liquid reserves of the Charity and considers that the level is sufficient.

RISK

The Trustees regularly review areas of risk across the whole range of the Charity's activities and deal with those risks appropriately.

PUBLIC BENEFIT

The Trustees are conscious of the Charity Commission's ruling on public benefit and consider this ruling when carrying out the charitable objectives of the Charity.

SAFEGUARDING

The Trustees have put in place a Safeguarding policy and adhere to the processes laid out therein.

TRUSTEES' RESPONSIBILITIES

Company law requires the Trustees (who are Directors under Company law) to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the Charity and of the surplus or deficit for that period. The Trustees have agreed to adopt the Statement of Recommended Practice – Accounting by Charities. In preparing the financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements, and
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006 and the requirements of the Charities Act 2011. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the Board

Jo Rosenfelder
Trustee
16 November 2021

ETGAR

DETAILS OF THE REGISTERED OFFICE OF ETGAR AND ADDRESSES OF ITS PROFESSIONAL ADVISERS

Registered Office

69-73 New Derwent House
London
WC1X 8TA

Registered Charity Number 1157569

Bankers

The Co-operative Bank
PO Box 250
Delf House, Southway,
Skelmersdale WN8 6WT

Independent Examiner

Samuel David Clarke
Haines Watts (City) LLP
69-73 New Derwent House
London
WC1X 8TA

ETGAR

INDEPENDENT EXAMINER'S REPORT

I report on the accounts of the ETGAR for the period ended 31 August 2021, which are set out on pages 6 to 9.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

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

Basis of independent examiner's report

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

Independent examiner's statement

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

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Samuel David Clarke FCA
Haines Watts (City) LLP
69-73 New Derwent House
London
WC1X 8TA

16 November 2021

ETGAR

Statement of Financial Activities for the period ended 31 August 2021

	Note	2021 £	2020 £
Income			
Voluntary Income:			
Grants, donations and gifts	1	118,474	137,637
Total Income		118,474	137,637
Expenditure:			
Charitable Activities		94,073	110,772
Net Movement in Funds		24,401	26,866
Total Funds brought forward		66,784	39,918
Total Funds carried forward		91,185	66,784

All of the above results were derived from continuing activities. The Charity has no recognised gains or losses other than those dealt with in the Statement of Financial Activities. All funds are unrestricted.

The notes on page 9 form part of these financial statements.

ETGAR

Balance Sheet at 31 August 2021

	Note	2021 £	2020 £
CURRENT ASSETS			
Cash at bank		61,770	64,983
Other Debtor- grant/fee receivable		30,650 92,420	5,000 69,983
LIABILITIES			
Creditors- amounts falling due within one year			
Accrued costs – charitable activities		(1,235)	(3,199)
NET CURRENT ASSETS & NET ASSETS			
		91,185	66,784
Unrestricted funds	2	<u>91,185</u>	<u>66,784</u>
TOTAL FUNDS			
		<u>91,185</u>	<u>66,784</u>

For the period ended 31st August 2021 the company was entitled to exemption under section 477 of the Companies Act 2006. No members have required the company to obtain an audit of its accounts for the period in question in accordance with section 476. The directors acknowledge their responsibility for; i) Ensuring the company keeps accounting records which comply with section 385 of the Act; and ii) Preparing accounts which give a true and fair view of the state of affairs of the company as at the end of its profit and loss for the financial period in accordance with section 394 and 395 of the Act, and which comply with the requirements of the Companies Act relating to accounts, so far as applicable to the company. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the Board on 16 November 2021 and signed on its behalf by:

Jo Rosenfelder
Trustee
Company number 8669613

ETGAR

Notes to the Accounts for the year ended 31 August 2021

1. ACCOUNTING POLICIES

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i. Basis of Accounting

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2. FUNDS

Company	2021
Net movement in funds	<u>24,401</u>
Balance at 31 August 2021	<u><u>91,185</u></u>
Represented by:	
Cash at bank	61,770
Debtors	30,650
Creditors	<u>(1,235)</u>
	<u><u>91,185</u></u>

3. STATUS

Etgar is a registered charity constituted as a Company limited by guarantee, and does not have share capital. The liability of each member is limited to £1.

4. CAPITAL COMMITMENTS

The Trustees are not aware of any capital commitments.

5. EMPLOYMENT COSTS/ TRUSTEES

Included in Charitable Activities are employment costs of 1 employee.
No payments or expenses were made to the Trustees
The Trustees estimate that they have invested time costs equivalent to £120,000 during the year under review

6. CONTINGENT LIABILITIES

The Trustees are not aware of any contingent liabilities.

ETGAR

7. RELATED PARTY TRANSACTIONS

There are no related party transactions.