

**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 PERFORMANCEACHIEVEMENTS 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

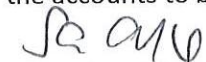
In connection with my examination, no matter has come to my attention:

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

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

For the period ended 31<sup>st</sup> 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.