

HASHOMER HATZAIR

England & Wales · Charity number 1159336

Details

Status Registered

Legal form Charitable company

Company number [08978316](#)

Registered 2014-11-25

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

Contact

Address 33 Alexander Road
London
N19 3PF

Phone 02075611963

Email john.strawson@btinternet.com

Website hashomer.org.uk

Activities

Objects: 3.1 THE CHARITY'S OBJECTS ARE:3.1.1 THE ADVANCEMENT OF EDUCATION, IN PARTICULAR IN RELATION TO JEWISH VALUES, HISTORY AND CULTURE; AND3.1.2 THE PROMOTION OF RELIGIOUS, CULTURAL, SOCIAL AND RACIAL HARMONY, IN PARTICULAR BETWEEN JEWISH AND OTHER PEOPLESWITH A PARTICULAR FOCUS ON YOUNG JEWISH PEOPLE.

Activities: Promotes Jewish education and culture and good community relations between Jews and non-Jews in the UK and Israel.

Classification

- **How:** Makes Grants To Individuals, Provides Buildings/facilities/open Space, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, Arts/culture/heritage/science, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** Children/young People, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

Geography

- Israel
- Jordan
- Throughout London

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-30	£44,876	£58,834	-	-
2024-04-30	£37,567	£72,061	-	-
2023-04-30	£36,888	£54,942	-	-
2022-04-30	£39,667	£45,183	-	-
2021-04-30	£45,236	£45,236	-	-

Trustees

Name	Role	Appointed
JOHN LAURENS STRAWSON	Chair	2014-06-01
DEBORAH HELEN SACKS		2014-06-01
LAWRENCE ROSS JOFFE		2014-06-01
MICHA DRORI		2014-06-01
PAULINE ROSALYN LEVIS		2014-06-01

HASHOMER HATZAIR

England & Wales - Charity number 1159336

Accounts

Charity Registration No. 1159336

Company Registration No. 08978316 (England and Wales)

HASHOMER HATZAIR
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2025



Sobell Rhodes LLP
The Kinetic Centre
Theobald Street
Elstree
Borehamwood
Hertfordshire
WD6 4PJ

HASHOMER HATZAIR

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Pauline Rosalyn Levis John Laurens Strawson Deborah Helen Sacks Lawrence Ross Joffe Micha Drori
Secretary	John Laurens Strawson
Charity number	1159336
Company number	08978316
Principal address	33 Alexander Road London United Kingdom N19 3PF
Registered office	33 Alexander Road London United Kingdom N19 3PF
Independent examiner	Sobell Rhodes LLP The Kinetic Centre Theobald Street Elstree Borehamwood Hertfordshire WD6 4PJ
Bankers	Barclays Bank Plc 1 Churchill Place London E14 5HP
Solicitors	Stone King LLP Boundary House 91 Charter House London EC1M 6HR

HASHOMER HATZAIR

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HASHOMER HATZAIR

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 30 APRIL 2025

The trustees, who are directors for the purposes of company law, Trustees present their report and financial statements for the year ended 30 April 2025.

The trustees have remained the same during the during and are:

John Strawson, Chair of the Trustees and Company Secretary
Pauline Levis,
Deborah Sacks
Allison Prager (Resigned 16 March 2025)
Lawrence Joffe
Yehuda Erdman (Resigned 16 March 2025)
Micha Drori

Trustees are appointed by the Board of Trustees under article 5 the Articles of Association. Trustees are sought from those in community with an interest and expertise in the areas of the objectives of the charity set in paragraph 2.

Objectives and activities

Objects and aims

The objects of the Charity are:

1. the advancement of education, in particular in relation to Jewish Values, history and culture
2. the promotion of religious, cultural, social and racial harmony, in particular between Jewish and other peoples, with a particular focus on Jewish young people.

These objectives are implemented through grants to organizations which carry out one or other of these objectives and to individuals so they can pursue activities which foster these objectives.

Grant making policies

There has been continuing regular support for the educational, cultural and social activities of Meretz UK (<http://www.meretz.org.uk>) which has provided a series of seminars and public meetings on recently published books, cultural contribution and other forum which promote Jewish values and harmonious relations between Jews and non-Jews in Britain, Israel and Palestine. Activities have been both in person and online. The grant has remained at approximately £30,057 despite inflation.

Achievements and performance

The ability of Hashomer Hatzair to continue to operate and fund activities in Israel and the UK has in the main been due the reserves that had been acquired. This has proved to have been a wise policy although it cannot be permanent feature of our financial environment.

Financial review

The current financial year has continued to present challenges similar to the previous one, with the rental market remaining affected by high interest rates. Despite these conditions, the charity successfully secured a lease agreement with Yeladim for the entire building, ensuring rental income is secured until 2044. The plans to convert the property for both residential and commercial purposes remain on hold this year due to the challenging property market.

The charity remains committed to its ongoing support of Meretz UK through regular grants, reinforcing shared objectives and positive impact. In addition, the charity is planning to extend its support to WZO Education, further strengthening its contribution to educational and community initiatives.

HASHOMER HATZAIR

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) ***FOR THE YEAR ENDED 30 APRIL 2025***

Policy on reserves

Our policy is to keep £50,000 in our funds. This figure has been reduced due to a review of overall financial situation.

The Trustees' report was approved by the Board of Trustees.

John Laurens Strawson

Trustee

Dated: 16 January 2026

HASHOMER HATZAIR

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HASHOMER HATZAIR

I report to the Trustees on my examination of the financial statements of Hashomer Hatzair (the Charity) for the year ended 30 April 2025.

Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the Charity 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 the Charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable 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 that in any material respect:

- 1 accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.

Sobell Rhodes LLP

Jeremy Leboff, FCCA
Sobell Rhodes LLP
The Kinetic Centre
Theobald Street
Elstree
Borehamwood
Hertfordshire
WD6 4PJ
United Kingdom

Dated: 16 January 2026

HASHOMER HATZAIR

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 APRIL 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
<u>Income and endowments from:</u>			
Donations and legacies	2	8,006	-
Rental income		36,870	37,567
Total income		<u>44,876</u>	<u>37,567</u>
<u>Expenditure on:</u>			
Expenditure		58,834	72,061
Total expenditure		<u>58,834</u>	<u>72,061</u>
Net expenditure for the year/ Net outgoing resources		<u>(13,958)</u>	<u>(34,494)</u>
Net movement in funds		(13,958)	(34,494)
Fund balances at 1 May 2024		<u>2,074,027</u>	<u>2,108,521</u>
Fund balances at 30 April 2025		<u><u>2,060,069</u></u>	<u><u>2,074,027</u></u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

HASHOMER HATZAIR

BALANCE SHEET

AS AT 30 APRIL 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Investment property	6		2,000,000		2,000,000
Current assets					
Cash at bank and in hand		66,045		79,718	
Creditors: amounts falling due within one year	7				
		(5,976)		(5,691)	
Net current assets			60,069		74,027
Total assets less current liabilities			2,060,069		2,074,027
The funds of the Charity					
Unrestricted funds			2,060,069		2,074,027
			2,060,069		2,074,027

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 April 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 16 January 2026

John Laurens Strawson
Trustee

Company registration number 08978316 (England and Wales)

HASHOMER HATZAIR

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2025

1 Accounting policies

Charity information

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

33 Alexander Road
London
N19 3PF

The principal place of business is:

33 Alexander Road
London
N19 3PF

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £1.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value.

1.2 Going concern

The trustees have a reasonable expectation the company will continue to have adequate resources to fund its working capital for the foreseeable future. The trustees have carried out a detailed assessment of the viability of the charity following to uncertainty over current economic condition due to higher inflation.

As a result of their review, the trustees have taken appropriate measures to enable them to have a reasonable expectation that the charity will have sufficient working capital for a period of at least 12 months from the date these financial statements have been approved.

On the basis of the above, the trustees are of the opinion that there is no material uncertainty relating to going concern and therefore it is appropriate to prepare these financial statements on a going concern basis.

1.3 Income and endowments

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

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

HASHOMER HATZAIR

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

1 Accounting policies

(Continued)

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

1.4 Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Support costs

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

1.5 Investment properties

Investment property is carried at fair value, derived from the current market prices for comparable real estate determined annually by the trustees. The trustees use observable market prices, adjusted if necessary for any difference in the nature, location or condition of the specific asset. Changes in fair value are recognised in profit or loss.

1.6 Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

1.7 Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

1.8 Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

HASHOMER HATZAIR

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2025

2 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Grants, including capital grants; Grants from other charities	8,006	-

3 Analysis of governance and support costs

	Support costs £	Governance costs £	2025 Support costs £	Governance costs £	2024 £
Insurance	2,097	-	2,097	-	-
Repair & maintenance	-	-	-	1,200	1,200
Bank charges	-	122	122	-	330
Telephone and internet	312	-	312	288	288
Sundry expense	2,454	-	2,454	2,279	2,279
Travel and subsistence	1,779	-	1,779	127	127
Accountancy fees	5,145	-	5,145	5,160	5,160
Legal and professional	16,867	-	16,867	13,202	13,202
	<u>28,654</u>	<u>122</u>	<u>28,776</u>	<u>22,256</u>	<u>22,586</u>

4 Trustees

During the year the charity made the following transactions with trustees:

During the year the trustees were reimbursed for travel and subsistence of £1,779 (2024: £127).

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

5 Taxation

The company is a registered charity and its activities are not subject to taxation.

6 Investment property

	2025 £
Fair value	
At 1 May 2024 and 30 April 2025	<u>2,000,000</u>

HASHOMER HATZAIR

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2025

7 Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	5,976	5,691

8 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 May 2024 £	Incoming resources £	Resources expended £	At 30 April 2025 £
General funds	2,074,027	44,876	(58,834)	2,060,069
Previous year:	At 1 May 2023	Incoming resources £	Resources expended £	At 30 April 2024 £
General funds	2,108,521	37,567	(72,061)	2,074,027

9 Related party transactions

There were no disclosable related party transactions during the year.

HASHOMER HATZAIR

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2025

Detailed Statement of Financial activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income and endowments from:		
Rental income (analysed below)	36,870	37,567
	<u> </u>	<u> </u>
Total income	44,876	37,567
	<u> </u>	<u> </u>
Expenditure on:		
Charitable activities (analysed below)	58,834	72,061
	<u> </u>	<u> </u>
Total expenditure	58,834	72,061
	<u> </u>	<u> </u>
Net outgoing resources	(13,958)	(34,494)
	<u> </u>	<u> </u>
Net movement in funds	(13,958)	(34,494)
	<u> </u>	<u> </u>
Fund balances at 1 May 2024	2,074,027	55,725
	<u> </u>	<u> </u>
Fund balances at 30 April 2025	2,060,069	2,074,027
	<u> </u>	<u> </u>

HASHOMER HATZAIR

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Other income		
Grants - Other agencies	8,006	
Rental income	36,870	37,567
	<u>36,870</u>	<u>37,567</u>
	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Expenditures		
Grants payable- institutions	(30,058)	(47,840)
Telephone and internet	(312)	(288)
Insurance	(2,097)	(1,635)
Repairs and maintenance	-	(1,200)
Sundry expenses	(2,454)	(2,279)
Bank charges	(122)	(330)
Travel and subsistence	(1,779)	(127)
Accountancy fees	(5,145)	(5,160)
Legal and professional fees	(16,867)	(13,202)
	<u>(58,834)</u>	<u>(72,061)</u>

HASHOMER HATZAIR

England & Wales - Charity number 1159336

Accounts

Charity Registration No. 1159336

Company Registration No. 08978316 (England and Wales)

HASHOMER HATZAIR
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2024



Sobell Rhodes LLP
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Hertfordshire
WD6 4PJ

HASHOMER HATZAIR

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Pauline Rosalyn Levis John Laurens Strawson Deborah Helen Sacks Lawrence Ross Joffe Micha Drori Yehuda James Erdman Alison Prager
Secretary	John Laurens Strawson
Charity number	1159336
Company number	08978316
Principal address	33 Alexander Road London United Kingdom N19 3PF
Registered office	33 Alexander Road London United Kingdom N19 3PF
Independent examiner	Sobell Rhodes LLP The Kinetic Centre Theobald Street Elstree Borehamwood Hertfordshire WD6 4PJ
Bankers	Barclays Bank Plc 1 Churchill Place London E14 5HP
Solicitors	Stone King LLP Boundary House 91 Charter House London EC1M 6HR

HASHOMER HATZAIR

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HASHOMER HATZAIR

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 30 APRIL 2024

The trustees, who are directors for the purposes of company law, Trustees present their report and financial statements for the year ended 30 April 2024.

The trustees have remained the same during the during and are:

John Strawson, Chair of the Trustees and Company Secretary
Pauline Levis,
Deborah Sacks
Allison Prager
Lawrence Joffe
Yehuda Erdman
Micha Drori

Trustees are appointed by the Board of Trustees under article 5 the Articles of Association. Trustees are sought from those in community with an interest and expertise in the areas of the objectives of the charity set in paragraph 2.

Objectives and activities

Objects and aims

The objects of the Charity are:

1. the advancement of education, in particular in relation to Jewish Values, history and culture
2. the promotion of religious, cultural, social and racial harmony, in particular between Jewish and other peoples, with a particular focus on Jewish young people.

These objectives are implemented through grants to organizations which carry out one or other of these objectives and to individuals so they can pursue activities which foster these objectives.

Grant making policies

There has been continuing regular support for the educational, cultural and social activities of Meretz UK (<http://www.meretz.org.uk>) which has provided a series of seminars and public meetings on recently published books, cultural contribution and other forum which promote Jewish values and harmonious relations between Jews and non-Jews in Britain, Israel and Palestine. Activities have been both in person and online. The grant has remained at approximately £27,840 despite inflation.

Achievements and performance

The ability of Hashomer Hatzair to continue to operate and fund activities in Israel and the UK has in the main been due the reserves that had been acquired. This has proved to have been a wise policy although it cannot be permanent feature of our financial environment.

Financial review

The current financial year has been as challenging as the previous one, with the rental market continuing to face difficulties due to the prevailing high interest rates. Despite these constraints, the charity successfully entered into an agreement with Yeladim for the lease of the basement and ground floor. Plans initiated last year to convert the property for both residential and commercial purposes remain on hold. This delay is attributed to the current market conditions, rising interest rates, and the need to prioritize significant ongoing investments. In response to the urgent needs of communities near the Gaza border, the charity contributed £10,000 to the parent organisation to support displaced children. This contribution was directed towards providing critical resources and assistance to children affected by the ongoing crisis in the region. Additionally, the charity made an early contribution of £10,000 to Achvat Amim, originally scheduled for later in the year, to address pressing needs and ensure timely support for vital initiatives. The charity remains committed to its ongoing support of Meretz UK through regular grants, ensuring continued collaboration and positive impact in areas of shared focus.

HASHOMER HATZAIR

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 30 APRIL 2024*

Policy on reserves

Our policy is to keep £50,000 in our funds. This figure has been reduced due to a review of overall financial situation.

The Trustees' report was approved by the Board of Trustees.



John Laurens Strawson

Trustee

Dated:

22/01/2025

11E20000-1F20-5A6C-D417-08D03B33AE95

HASHOMER HATZAIR

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HASHOMER HATZAIR

I report to the Trustees on my examination of the financial statements of Hashomer Hatzair (the Charity) for the year ended 30 April 2024.

Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the Charity 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 the Charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable 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 that in any material respect:

- 1 accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.



Sobell Rhodes LLP

Jeremy Leboff, FCCA
Sobell Rhodes LLP
The Kinetic Centre
Theobald Street
Elstree
Borehamwood
Hertfordshire
WD6 4PJ
United Kingdom

Dated:

28/01/2025

11E20000-1F20-5A6C-D430-08DD3B33AE95

HASHOMER HATZAIR

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 APRIL 2024

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Notes		
<u>Income and endowments from:</u>		
Rental income	37,567	36,888
	<hr/>	<hr/>
<u>Expenditure on:</u>		
Expenditure	72,061	54,942
	<hr/>	<hr/>
Total expenditure	72,061	54,942
	<hr/>	<hr/>
Net expenditure for the year/ Net outgoing resources	(34,494)	(18,054)
	<hr/>	<hr/>
Net movement in funds	(34,494)	(18,054)
	<hr/>	<hr/>
Fund balances at 1 May 2023	2,108,521	2,126,575
	<hr/>	<hr/>
Fund balances at 30 April 2024	2,074,027	2,108,521
	<hr/> <hr/>	<hr/> <hr/>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

HASHOMER HATZAIR

BALANCE SHEET

AS AT 30 APRIL 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Investment property	5		2,000,000		2,000,000
Current assets					
Debtors	6	-		7,050	
Cash at bank and in hand		79,718		108,579	
		<u>79,718</u>		<u>115,629</u>	
Creditors: amounts falling due within one year	7	<u>(5,691)</u>		<u>(7,108)</u>	
Net current assets			74,027		108,521
Total assets less current liabilities			<u>2,074,027</u>		<u>2,108,521</u>
The funds of the Charity					
Unrestricted funds			2,074,027		2,108,521
			<u>2,074,027</u>		<u>2,108,521</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 April 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

22/01/2025

The financial statements were approved by the Trustees on 11E20000-1F20-SABC-D421-08DD3B33AE95



John Laurens Strawson
Trustee

Company registration number 08978316 (England and Wales)

HASHOMER HATZAIR

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2024

1 Accounting policies

Charity information

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

33 Alexander Road
London
N19 3PF

The principal place of business is:

33 Alexander Road
London
N19 3PF

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £1.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value.

1.2 Going concern

The trustees have a reasonable expectation the company will continue to have adequate resources to fund its working capital for the foreseeable future. The trustees have carried out a detailed assessment of the viability of the charity following to uncertainty over current economic condition due to higher inflation.

As a result of their review, the trustees have taken appropriate measures to enable them to have a reasonable expectation that the charity will have sufficient working capital for a period of at least 12 months from the date these financial statements have been approved.

On the basis of the above, the trustees are of the opinion that there is no material uncertainty relating to going concern and therefore it is appropriate to prepare these financial statements on a going concern basis.

1.3 Income and endowments

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

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

HASHOMER HATZAIR

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2024

1 Accounting policies

(Continued)

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

1.4 Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Support costs

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

1.5 Investment properties

Investment property is carried at fair value, derived from the current market prices for comparable real estate determined annually by the trustees. The trustees use observable market prices, adjusted if necessary for any difference in the nature, location or condition of the specific asset. Changes in fair value are recognised in profit or loss.

1.6 Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

1.7 Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

1.8 Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

HASHOMER HATZAIR

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2024

2 Analysis of governance and support costs

	Support costs	Governance costs	2024 Support costs	Governance costs	2023
	£	£	£	£	£
Website costs	-	-	-	750	750
Insurance	-	-	-	1,469	1,469
Repair & maintenance	1,200	-	1,200	4,948	4,948
Bank charges	-	330	330	-	156
Telephone and internet	288	-	288	288	288
Sundry expense	2,279	-	2,279	1,093	1,093
Travel and subsistence	127	-	127	883	883
Accountancy fees	5,160	-	5,160	5,004	5,004
Legal and professional	13,202	-	13,202	19,611	19,611
	<u>22,256</u>	<u>330</u>	<u>22,586</u>	<u>34,046</u>	<u>34,202</u>

3 Trustees

During the year the charity made the following transactions with trustees:

During the year the trustees were reimbursed for travel and subsistence of £127 (2023: £883).

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

4 Taxation

The company is a registered charity and its activities are not subject to taxation.

5 Investment property

	2024
	£
Fair value	
At 1 May 2023 and 30 April 2024	<u>2,000,000</u>

6 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Trade debtors	<u>-</u>	<u>7,050</u>

HASHOMER HATZAIR

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2024

7 Creditors: amounts falling due within one year

	Notes	2024 £	2023 £
Deferred income		-	1,417
Accruals and deferred income		5,691	5,691
		<u>5,691</u>	<u>7,108</u>

8 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 May 2023 £	Incoming resources £	Resources expended £	At 30 April 2024 £
Designated funds	2,100,000	-	-	2,100,000
General funds	8,521	37,567	(72,061)	(25,973)
	<u>2,108,521</u>	<u>37,567</u>	<u>(72,061)</u>	<u>2,074,027</u>
Previous year:	At 1 May 2022	Incoming resources £	Resources expended £	At 30 April 2023 £
Designated funds	2,100,000	-	-	2,100,000
General funds	26,575	36,888	(54,942)	8,521
	<u>2,126,575</u>	<u>36,888</u>	<u>(54,942)</u>	<u>2,108,521</u>

9 Related party transactions

There were no disclosable related party transactions during the year.

HASHOMER HATZAIR

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2024

Detailed Statement of Financial activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Income and endowments from:		
Rental income (analysed below)	37,567	36,888
	<u> </u>	<u> </u>
Expenditure on:		
Charitable activities (analysed below)	72,061	54,942
	<u> </u>	<u> </u>
Total expenditure	72,061	54,942
	<u> </u>	<u> </u>
Net outgoing resources	(34,494)	(18,054)
	<u> </u>	<u> </u>
Net movement in funds	(34,494)	(18,054)
	<u> </u>	<u> </u>
Fund balances at 1 May 2023	2,108,521	55,725
	<u> </u>	<u> </u>
Fund balances at 30 April 2024	2,074,027	2,108,521
	<u> </u>	<u> </u>

HASHOMER HATZAIR

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2024

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Other income		
Rental income	37,567	36,888
	<u>37,567</u>	<u>36,888</u>

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Expenditures		
Grants payable- institutions	(47,840)	(20,740)
Website costs	-	(750)
Telephone and internet	(288)	(288)
Insurance	(1,635)	(1,469)
Repairs and maintenance	(1,200)	(4,948)
Sundry expenses	(2,279)	(1,093)
Bank charges	(330)	(156)
Travel and subsistence	(127)	(883)
Accountancy fees	(5,160)	(5,004)
Legal and professional fees	(13,202)	(19,611)
	<u>(72,061)</u>	<u>(54,942)</u>

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Document Signers

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More Information

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HASHOMER HATZAIR

England & Wales - Charity number 1159336

Accounts

Charity Registration No. 1159336

Company Registration No. 08978316 (England and Wales)

HASHOMER HATZAIR
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2023



Sobell Rhodes LLP
The Kinetic Centre
Theobald Street
Elstree
Borehamwood
Hertfordshire
WD6 4PJ

HASHOMER HATZAIR

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Pauline Rosalyn Levis John Laurens Strawson Deborah Helen Sacks Lawrence Ross Joffe Micha Drori Yehuda James Erdman Alison Prager
Secretary	John Laurens Strawson
Charity number	1159336
Company number	08978316
Principal address	33 Alexander Road London United Kingdom N19 3PF
Registered office	33 Alexander Road London United Kingdom N19 3PF
Independent examiner	Sobell Rhodes LLP The Kinetic Centre Theobald Street Elstree Borehamwood Hertfordshire WD6 4PJ
Bankers	Barclays Bank Plc 1 Churchill Place London E14 5HP
Solicitors	Stone King LLP Boundary House 91 Charter House London EC1M 6HR

HASHOMER HATZAIR

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Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 12

HASHOMER HATZAIR

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 APRIL 2023

The trustees, who are directors for the purposes of company law, Trustees present their report and financial statements for the year ended 30 April 2023.

The trustees have remained the same during the during and are:

John Strawson, Chair of the Trustees and Company Secretary
Pauline Levis,
Deborah Sacks
Allison Prager
Lawrence Joffe
Yehuda Erdman
Micha Drori

Trustees are appointed by the Board of Trustees under article 5 the Articles of Association. Trustees are sought from those in community with an interest and expertise in the areas of the objectives of the charity set in paragraph 2.

Objectives and activities

Objects and aims

The objects of the Charity are:

1. the advancement of education, in particular in relation to Jewish Values, history and culture
2. the promotion of religious, cultural, social and racial harmony, in particular between Jewish and other peoples, with a particular focus on Jewish young people.

These objectives are implemented through grants to organizations which carry out one or other of these objectives and to individuals so they can pursue activities which foster these objectives.

Grant making policies

There has been continuing regular support for the educational, cultural and social activities of Meretz UK (<http://www.meretz.org.uk>) which has provided a series of seminars and public meetings on recently published books, cultural contribution and other forum which promote Jewish values and harmonious relations between Jews and non-Jews in Britain, Israel and Palestine. Activities have been both in person and online. The grant has remained at approximately £20,740 despite inflation.

Achievements and performance

The ability of Hashomer Hatzair to continue to operate and fund activities in Israel and the UK has in the main been due the reserves that had been acquired. This has proved to have been a wise policy although it cannot be permanent feature of our financial environment.

Financial review

The current year has seen the uncertainties of the 2022-23 continue. The income derived from Hashomer House is subject to an increasingly softening market for commercial rents. As a result we commissioned Knotts Architects to provide alternative uses. There were two plans one for converting the building into residential property and the other for commercial purposes. Both plans would have involved considerable investment which would have had to be raised in the form of loans. With rising interest rates at the time this seemed unwise. Our long term tenant Levy-Cohen asked to surrender the existing lease and to rent for two years a smaller amount the building. Fortunately, our new tenant in the basement Yeladim negotiated a new lease to incorporate the vacated floor. They have also invested in improving the building. The Charity made a small contribution of £5,000. A historic electricity bill that been unintentionally acquired over two decades was settled in this period. As a result of the uncertainties, we suspended grants to projects in Israel and focused on providing support for Meretz UK.

HASHOMER HATZAIR

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) ***FOR THE YEAR ENDED 30 APRIL 2023***

Policy on reserves

Our policy is to keep £50,000 in our funds. This figure has been reduced due to a review of overall financial situation.

The Trustees' report was approved by the Board of Trustees.

John Laurens Strawson

Trustee

Dated: 13 January 2024

HASHOMER HATZAIR

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 30 APRIL 2023

The Trustees, who are also the directors of Hashomer Hatzair for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company 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 and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping adequate 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 Companies Act 2006. 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.

HASHOMER HATZAIR

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HASHOMER HATZAIR

I report to the Trustees on my examination of the financial statements of Hashomer Hatzair (the Charity) for the year ended 30 April 2023.

Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the Charity 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 the Charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable 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 that in any material respect:

- 1 accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.

Sobell Rhodes LLP

Jeremy Leboff, FCCA
Sobell Rhodes LLP
The Kinetic Centre
Theobald Street
Elstree
Borehamwood
Hertfordshire
WD6 4PJ
United Kingdom

Dated: 13 January 2024

HASHOMER HATZAIR

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 APRIL 2023

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
	Notes	
<u>Income and endowments from:</u>		
Rental income	36,888	39,667
	<hr/>	<hr/>
<u>Expenditure on:</u>		
Expenditure	54,942	84,850
	<hr/>	<hr/>
Total expenditure	54,942	84,850
	<hr/>	<hr/>
Net expenditure for the year/ Net outgoing resources	(18,054)	(45,183)
	<hr/>	<hr/>
Net movement in funds	(18,054)	(45,183)
	<hr/>	<hr/>
Fund balances at 1 May 2022	2,126,575	2,171,758
	<hr/>	<hr/>
Fund balances at 30 April 2023	2,108,521	2,126,575
	<hr/> <hr/>	<hr/> <hr/>

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

HASHOMER HATZAIR

BALANCE SHEET

AS AT 30 APRIL 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Investment property	6	2,000,000		2,000,000	
Current assets					
Debtors	7	7,050		18,095	
Cash at bank and in hand		108,579		114,171	
		<u>115,629</u>		<u>132,266</u>	
Creditors: amounts falling due within one year	8	<u>(7,108)</u>		<u>(5,691)</u>	
Net current assets			108,521		126,575
Total assets less current liabilities			<u>2,108,521</u>		<u>2,126,575</u>
Income funds					
Unrestricted funds			2,108,521		2,126,575
			<u>2,108,521</u>		<u>2,126,575</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 April 2023.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 13 January 2024

John Laurens Strawson
Trustee

Company registration number 08978316

HASHOMER HATZAIR

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2023

1 Accounting policies

Charity information

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

33 Alexander Road
London
N19 3PF

The principal place of business is:

33 Alexander Road
London
N19 3PF

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £1.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value.

1.2 Going concern

The trustees have a reasonable expectation the company will continue to have adequate resources to fund its working capital for the foreseeable future. The trustees have carried out a detailed assessment of the viability of the charity following to uncertainty over current economic condition due to higher inflation.

As a result of their review, the trustees have taken appropriate measures to enable them to have a reasonable expectation that the charity will have sufficient working capital for a period of at least 12 months from the date these financial statements have been approved.

On the basis of the above, the trustees are of the opinion that there is no material uncertainty relating to going concern and therefore it is appropriate to prepare these financial statements on a going concern basis.

1.3 Income and endowments

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

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

HASHOMER HATZAIR

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2023

1 Accounting policies

(Continued)

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

1.4 Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Support costs

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

1.5 Investment properties

Investment property is carried at fair value, derived from the current market prices for comparable real estate determined annually by the trustees. The trustees use observable market prices, adjusted if necessary for any difference in the nature, location or condition of the specific asset. Changes in fair value are recognised in profit or loss.

1.6 Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

1.7 Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

1.8 Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

HASHOMER HATZAIR

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2023

2 Analysis of governance and support costs

	Support costs	Governance costs	2023 Support costs	Governance costs	2022
	£	£	£	£	£
Website costs	750	-	750	-	-
Bank charges	-	156	156	-	179
Telephone and internet	288	-	288	209	209
Sundry expense	1,093	-	1,093	812	812
Travel and subsistence	883	-	883	62	62
Accountancy fees	5,004	-	5,004	5,594	5,594
Legal and professional	19,611	-	19,611	4,212	4,212
	<u>27,629</u>	<u>156</u>	<u>27,785</u>	<u>10,889</u>	<u>11,068</u>

3 Trustees

During the year the charity made the following transactions with trustees:

During the year the trustees were reimbursed for travel and subsistence of £883 (2022: £62).

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

4 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

5 Taxation

The company is a registered charity and its activities are not subject to taxation.

6 Investment property

	2023 £
Fair value	
At 1 May 2022 and 30 April 2023	<u>2,000,000</u>

HASHOMER HATZAIR

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2023

7 Debtors		2023	2022
		£	£
Amounts falling due within one year:			
Trade debtors		7,050	18,095
		<u> </u>	<u> </u>

8 Creditors: amounts falling due within one year		2023	2022
		£	£
	Notes		
Deferred income		1,417	-
Accruals and deferred income		5,691	5,691
		<u> </u>	<u> </u>
		<u>7,108</u>	<u>5,691</u>

9 Unrestricted Funds		Movement in funds			Movement in funds		
	Balance at	Incoming	Resources	Balance at	Incoming	Resources	Balance at
	1 May 2021	resources	expended	1 May 2022	resources	expended	30 April 2023
	£	£	£	£	£	£	£
General	71,758	39,667	(84,850)	26,575	36,888	(54,942)	8,521
Designated	2,100,000	-	-	2,100,000	-	-	2,100,000
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total	2,171,758	39,667	84,850	2,126,575	36,888	54,942	2,108,521
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

10 Related party transactions

There were no disclosable related party transactions during the year.

HASHOMER HATZAIR

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2023

Detailed Statement of Financial activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Income and endowments from:		
Rental income (analysed below)	36,888	39,667
	<u> </u>	<u> </u>
Expenditure on:		
Charitable activities (analysed below)	54,942	84,850
	<u> </u>	<u> </u>
Total expenditure	54,942	84,850
	<u> </u>	<u> </u>
Net outgoing resources	(18,054)	(45,183)
	<u> </u>	<u> </u>
Net movement in funds	(18,054)	(45,183)
Fund balances at 1 May 2022	2,126,575	55,725
	<u> </u>	<u> </u>
Fund balances at 30 April 2023	2,108,521	2,126,575
	<u> </u>	<u> </u>

HASHOMER HATZAIR

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2023

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Other income		
Rental income	36,888	39,667
	<u>36,888</u>	<u>39,667</u>
Expenditures		
Grants payable- institutions	(20,740)	(70,350)
Website costs	(750)	-
Telephone and internet	(288)	(209)
Insurance	(1,469)	(1,382)
Repairs and maintenance	(4,948)	(2,050)
Sundry expenses	(1,093)	(812)
Bank charges	(156)	(179)
Travel and subsistence	(883)	(62)
Accountancy fees	(5,004)	(5,594)
Legal and professional fees	(19,611)	(4,212)
	<u>(54,942)</u>	<u>(84,850)</u>

HASHOMER HATZAIR

England & Wales - Charity number 1159336

Accounts

Charity Registration No. 1159336

Company Registration No. 08978316 (England and Wales)

HASHOMER HATZAIR
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2022

Sobell Rhodes LLP
The Kinetic Centre
Theobald Street
Elstree
Borehamwood
Hertfordshire
WD6 4PJ

HASHOMER HATZAIR

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Pauline Rosalyn Levis John Laurens Strawson Deborah Helen Sacks Lawrence Ross Joffe Micha Drori Yehuda James Erdman Alison Prager
Secretary	John Laurens Strawson
Charity number	1159336
Company number	08978316
Principal address	33 Alexander Road London United Kingdom N19 3PF
Registered office	33 Alexander Road London United Kingdom N19 3PF
Independent examiner	Sobell Rhodes LLP The Kinetic Centre Theobald Street Elstree Borehamwood Hertfordshire WD6 4PJ
Bankers	Barclays Bank Plc 1 Churchill Place London E14 5HP
Solicitors	Stone King LLP Boundary House 91 Charter House London EC1M 6HR

HASHOMER HATZAIR

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HASHOMER HATZAIR

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 APRIL 2022

The trustees, who are directors for the purposes of company law, Trustees present their report and financial statements for the year ended 30 April 2022.

The trustees have remained the same during the during and are:

John Strawson, Chair of the Trustees and Company Secretary
Pauline Levis,
Deborah Sacks
Allison Prager
Lawrence Joffe
Yehuda Erdman
Micha Drori

Trustees are appointed by the Board of Trustees under article 5 the Articles of Association. Trustees are sought from those in community with an interest and expertise in the areas of the objectives of the charity set in paragraph 2.

Objectives and activities

Objects and aims

The objects of the Charity are:

1. the advancement of education, in particular in relation to Jewish Values, history and culture
2. the promotion of religious, cultural, social and racial harmony, in particular between Jewish and other peoples, with a particular focus on Jewish young people.

These objectives are implemented through grants to organizations which carry out one or other of these objectives and to individuals so they can pursue activities which foster these objectives.

Grant making policies

There has been continuing regular support for the educational, cultural and social activities of Meretz UK (<http://www.meretz.org.uk>) which has provided a series of seminars and public meetings on recently published books, cultural contribution and other forum which promote Jewish values and harmonious relations between Jews and non-Jews in Britain, Israel and Palestine. Activities have been both in person and online. The grant has remained at approximately £23,000 despite inflation.

A grant of 18,000 was paid to Achvat Amim [Solidarity amongst Nations] (<https://www.achvatamim.org>) to sponsor three British-based participants their 5-month program. Achvat Amim is based in Jerusalem and promotes educational and social projects aimed at improving relations between Palestinians and Israelis.

A grant of £5,000 was paid to the Givat Haviva International School (<https://gh-is.org>). The school which operates in the educational Kibbutz Givat Haviva in Northern Israel, brings together students from around the world to study the International Baccalaureate and the engage create an educational community that embraces differences.

Achievements and performance

The ability of Hashomer Hatzair to continue to operate and fund activities in Israel and the UK has in the main been due the reserves that had been acquired. This has proved to have been a wise policy although it cannot be permanent feature of our financial environment.

HASHOMER HATZAIR

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 30 APRIL 2022**

Financial review

The period has been challenging. The owner of the Kind nursery tragically died and thus operations of the nursery was disrupted, and it eventually closed. Due to the pandemic the Kind was in arrears and due to the uncertainties of the pandemic the license had lapsed. The arrears have subsequently been recovered. The premises was empty for several months although in September 2022 a lease with a new nursery provider was signed. At the same time our tenants, a firm of accountants, in the upper part of the building wanted to extend the break clause in their 7-year lease. This was so they could assess their need for office space in the light of the pandemic. We agreed to this, but it has added to the uncertainties for regular income. These issues are none the less being resolved.

Policy on reserves

Our policy is to keep £50,000 in our funds. This figure has been reduced due to a review of overall financial situation.

The Trustees' report was approved by the Board of Trustees.

John Laurens Strawson

Trustee

Dated: 27 January 2023

HASHOMER HATZAIR

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 30 APRIL 2022

The Trustees, who are also the directors of Hashomer Hatzair for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company 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 and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping adequate 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 Companies Act 2006. 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.

HASHOMER HATZAIR

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HASHOMER HATZAIR

I report to the Trustees on my examination of the financial statements of Hashomer Hatzair (the Charity) for the year ended 30 April 2022.

Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the Charity 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 the Charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable 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 that in any material respect:

- 1 accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.

Sobell Rhodes LLP

Jeremy Leboff, FCCA
Sobell Rhodes LLP
The Kinetic Centre
Theobald Street
Elstree
Borehamwood
Hertfordshire
WD6 4PJ
United Kingdom

Dated: 27 January 2023

HASHOMER HATZAIR

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 APRIL 2022

	Notes	Unrestricted funds 2022 £	Unrestricted funds 2021 £
<u>Income and endowments from:</u>			
Donations and legacies	2	-	1,989
Rental income		39,667	43,217
Total income		<u>39,667</u>	<u>45,206</u>
<u>Expenditure on:</u>			
Expenditure		84,850	45,236
Total expenditure		<u>84,850</u>	<u>45,236</u>
Net expenditure for the year/ Net outgoing resources		<u>(45,183)</u>	<u>(30)</u>
Net movement in funds		(45,183)	(30)
Fund balances at 1 May 2021		<u>2,171,758</u>	<u>2,171,788</u>
Fund balances at 30 April 2022		<u><u>2,126,575</u></u>	<u><u>2,171,758</u></u>

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

HASHOMER HATZAIR

BALANCE SHEET

AS AT 30 APRIL 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Investment properties	7		2,000,000		2,000,000
Current assets					
Debtors	8	18,095		22,029	
Cash at bank and in hand		114,171		155,100	
		<u>132,266</u>		<u>177,129</u>	
Creditors: amounts falling due within one year	9	<u>(5,691)</u>		<u>(5,371)</u>	
Net current assets			126,575		171,758
Total assets less current liabilities			<u>2,126,575</u>		<u>2,171,758</u>
Income funds					
Unrestricted funds			2,126,575		2,171,758
			<u>2,126,575</u>		<u>2,171,758</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 April 2022.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 27 January 2023

John Laurens Strawson
Trustee

Company registration number 08978316

HASHOMER HATZAIR

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2022

1 Accounting policies

Charity information

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

33 Alexander Road
London
N19 3PF

The principal place of business is:

33 Alexander Road
London
N19 3PF

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £1.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value.

1.2 Going concern

The trustees have a reasonable expectation the company will continue to have adequate resources to fund its working capital for the foreseeable future. The trustees have carried out a detailed assessment of the viability of the charity following to uncertainty over current economic condition due to higher inflation.

As a result of their review, the trustees have taken appropriate measures to enable them to have a reasonable expectation that the charity will have sufficient working capital for a period of at least 12 months from the date these financial statements have been approved.

On the basis of the above, the trustees are of the opinion that there is no material uncertainty relating to going concern and therefore it is appropriate to prepare these financial statements on a going concern basis.

1.3 Income and endowments

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

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

HASHOMER HATZAIR

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2022

1 Accounting policies

(Continued)

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

1.4 Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Support costs

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

1.5 Investment properties

Investment property is carried at fair value, derived from the current market prices for comparable real estate determined annually by the trustees. The trustees use observable market prices, adjusted if necessary for any difference in the nature, location or condition of the specific asset. Changes in fair value are recognised in profit or loss.

1.6 Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

1.7 Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

1.8 Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

HASHOMER HATZAIR

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2022

2 Donations and legacies

	Total	Unrestricted funds
	2022	2021
	£	£
Donations and gifts	-	1,989

3 Analysis of governance and support costs

	Support costs	Governance costs	2022		Governance costs	2021
	£	£	£	£	£	£
Bank charges	-	179	179	-	135	135
Telephone and internet	209	-	209	288	-	288
Sundry expense	812	-	812	95	-	95
Travel and subsistence	62	-	62	10	-	10
Accountancy fees	5,594	-	5,594	5,383	-	5,383
Legal and professional	4,212	-	4,212	1,894	-	1,894
	<u>10,889</u>	<u>179</u>	<u>11,068</u>	<u>7,670</u>	<u>135</u>	<u>7,805</u>

4 Trustees

During the year the charity made the following transactions with trustees:

During the year the trustees were reimbursed for travel and subsistence of £Nil (2021- £Nil).

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

5 Employees

The average monthly number of employees during the year was:

	2022	2021
	Number	Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

6 Taxation

The charity is a registered charity and is therefore exempt from taxation.

HASHOMER HATZAIR

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2022

7 Investment property

	2022
	£
Fair value	
At 1 May 2021 and 30 April 2022	2,000,000
	<u><u> </u></u>

8 Debtors

	2022	2021
	£	£
Amounts falling due within one year:		
Trade debtors	18,095	22,029
	<u><u> </u></u>	<u><u> </u></u>

9 Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals and deferred income	5,691	5,371
	<u><u> </u></u>	<u><u> </u></u>

10 Unrestricted Funds

	Movement in funds			Movement in funds			
	Balance at 1 May 2020	Incoming resources	Resources expended	Balance at 1 May 2021	Incoming resources	Resources expended	Balance at 30 April 2022
	£	£	£	£	£	£	£
General	71,788	45,206	(45,236)	71,758	39,667	(84,850)	26,575
Designated	2,100,000	-	-	2,100,000	-	-	2,100,000
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total	2,171,788	45,206	45,236	2,171,758	39,667	84,850	2,126,575
	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>

11 Related party transactions

There were no disclosable related party transactions during the year.

HASHOMER HATZAIR

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2022

Detailed Statement of Financial activities

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Income and endowments from:		
Donations and legacies (analysed below)	-	1,989
Investment income (analysed below)	-	-
Rental income (analysed below)	39,667	43,217
	<u> </u>	<u> </u>
Total income	39,667	45,206
	<u> </u>	<u> </u>
Expenditure on:		
Charitable activities (analysed below)	84,850	45,236
	<u> </u>	<u> </u>
Total expenditure	84,850	45,236
	<u> </u>	<u> </u>
Net outgoing resources	(45,183)	(30)
	<u> </u>	<u> </u>
Net movement in funds	(45,183)	(30)
Fund balances at 1 May 2021	2,171,758	55,725
	<u> </u>	<u> </u>
Fund balances at 30 April 2022	2,126,575	2,171,758
	<u> </u>	<u> </u>

HASHOMER HATZAIR

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2022

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Donations and Legacies		
Grants- other agencies	-	1,989
	<u>-</u>	<u>1,989</u>
	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Investment income		
Interest on cash deposits	-	-
	<u>-</u>	<u>-</u>
	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Other income		
Rental income	39,667	43,217
	<u>39,667</u>	<u>43,217</u>
	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Expenditures		
Grants payable- institutions	(70,350)	(30,987)
Website costs	-	-
Telephone and internet	(209)	(288)
Insurance	(1,382)	(1,351)
Repairs and maintenance	(2,050)	(5,093)
Sundry expenses	(812)	(95)
Bank charges	(179)	(135)
Travel and subsistence	(62)	(10)
Accountancy fees	(5,594)	(5,383)
Legal and professional fees	(4,212)	(1,894)
	<u>(84,850)</u>	<u>(45,236)</u>

HASHOMER HATZAIR

England & Wales - Charity number 1159336

Accounts

Charity Registration No. 1159336

Company Registration No. 08978316 (England and Wales)

HASHOMER HATZAIR
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2021



Sobell Rhodes LLP
The Kinetic Centre
Theobald Street
Elstree
Borehamwood
Hertfordshire
WD6 4PJ

HASHOMER HATZAIR

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Pauline Rosalyn Levis John Laurens Strawson Deborah Helen Sacks Lawrence Ross Joffe Micha Drori Yehuda James Erdman Alison Prager
Secretary	John Laurens Strawson
Charity number	1159336
Company number	08978316
Principal address	33 Alexander Road London United Kingdom N19 3PF
Registered office	33 Alexander Road London United Kingdom N19 3PF
Independent examiner	Sobell Rhodes LLP The Kinetic Centre Theobald Street Elstree Borehamwood Hertfordshire WD6 4PJ WD6 4PJ
Bankers	Barclays Bank Plc 1 Churchill Place London E14 5HP
Solicitors	Stone King LLP Boundary House 91 Charter House London EC1M 6HR

HASHOMER HATZAIR

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HASHOMER HATZAIR

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 APRIL 2021

The trustees, who are directors for the purposes of company law, Trustees present their report and financial statements for the year ended 30 April 2021.

The trustees have remained the same during the during and are:

John Strawson, Chair of the Trustees and Company Secretary
Pauline Levis,
Deborah Sacks
Allison Prager
Lawrence Joffe
Yehuda Erdman
Micha Drori

Trustees are appointed by the Board of Trustees under article 5 the Articles of Association. Trustees are sought from those in community with an interest and expertise in the areas of the objectives of the charity set in paragraph 2.

Objectives and activities

Objects and aims

The objects of the Charity are:

1. the advancement of education, in particular in relation to Jewish Values, history and culture
2. the promotion of religious, cultural, social and racial harmony, in particular between Jewish and other peoples, with a particular focus on Jewish young people.

These objectives are implemented through grants to organizations which carry out one or other of these objectives and to individuals so they can pursue activities which foster these objectives.

Grant making policies

There has been continuing regular support for the educational, cultural and social activities of Meretz UK (<http://www.meretz.org.uk>) which has provided a series of seminars and public meetings on recently published books, cultural contribution and other forum which promote Jewish values and harmonious relations between Jews and non-Jews in Britain, Israel and Palestine.. Due to the pandemic events were moved online from March 2020. Grants were approximately £23,000. This was a considerable increase due to the loss of direct income by Meretz. This was from two sources (1) from events and (2) the loss of income from hire by a Synagogue which like other places of religious worship was forced to close. When these restrictions were lifted the Synagogue had found another venue.

A grant of 18,000 was paid to Achvat Amim [Solidarity amongst Nations] (<https://www.achvatamim.org>) to sponsor three British-based participants their 5-month program. Achvat Amim is based in Jerusalem and promotes educational and social projects aimed at improving relations between Palestinians and Israelis. Despite the pandemic the participants were able to obtain visas and program went ahead despite some restrictions.

A grant of £5,000 was paid to the Givat Haviva International School (<https://gh-is.org>). The school which operates in the educational Kibbutz Givat Haviva in Northern Israel, brings together students from around the world to study the International Baccalaureate and the engage create an educational community that embraces differences.

A grant of £3,700 was paid to the Balfour Project (<https://balfourproject.org>) which promotes a peaceful settlement of the Palestinian-Israeli conflict through creating fellows amongst undergraduate and graduate students at British universities to study and through projects create awareness of the issues that which promote such a settlement. The grant sponsored two fellows.

HASHOMER HATZAIR

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2021

Achievements and performance

The ability of Hashomer Hatzair to continue to operate and fund activities in Israel and the UK has in the main been due the reserves that had been acquired. This has proved to have been a wise policy although it cannot be permanent feature of our financial environment.

Financial review

Like many charities, Hashomer Hatzair has had a challenging year due to the pandemic. On the one hand there have been increased demands for grants and on the other there has been less income. Its income fell due to the closure of schools which mean that KIND nursery school who operate in part of the building under a license were unable to do so. The trustees in consultation with the KIND decided to forgive 6 months rent (£5,550) so as to prevent the school from collapsing. When operations became possible again KIND was unable initially to pay rent but has now agreed a re-payment plan that began at the end of September 2021. We did not have trustees' expenses however as we were able to hold meetings online. The pandemic has revealed that financial security is highly fragile.

Policy on reserves

Our policy is to keep £100,000 in our funds.

The Trustees' report was approved by the Board of Trustees.

John Laurens Strawson

Trustee

Dated: 16 November 2021

HASHOMER HATZAIR

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 30 APRIL 2021

The Trustees, who are also the directors of Hashomer Hatzair for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company 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 and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping adequate 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 Companies Act 2006. 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.

HASHOMER HATZAIR

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HASHOMER HATZAIR

I report to the Trustees on my examination of the financial statements of Hashomer Hatzair (the Charity) for the year ended 30 April 2021.

Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the Charity 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 the Charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable 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 that in any material respect:

- 1 accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.

Sobell Rhodes LLP

Jeremy Leboff, FCCA
Sobell Rhodes LLP
The Kinetic Centre
Theobald Street
Elstree
Borehamwood
Hertfordshire
WD6 4PJ
United Kingdom

Dated: 16 November 2021

HASHOMER HATZAIR

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 APRIL 2021

	Notes	Unrestricted funds 2021 £	Unrestricted funds 2020 £
<u>Income and endowments from:</u>			
Donations and legacies	2	1,989	-
Rental income		43,217	79,406
Total income		<u>45,206</u>	<u>79,406</u>
<u>Expenditure on:</u>			
Expenditure		45,236	63,343
Total expenditure		<u>45,236</u>	<u>63,343</u>
Net (expenditure)/income for the year/ Net (outgoing)/incoming resources		<u>(30)</u>	<u>16,063</u>
Net movement in funds		(30)	16,063
Fund balances at 1 May 2020		<u>2,171,788</u>	<u>2,155,725</u>
Fund balances at 30 April 2021		<u><u>2,171,758</u></u>	<u><u>2,171,788</u></u>

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

HASHOMER HATZAIR

BALANCE SHEET

AS AT 30 APRIL 2021

	Notes	2021		2020	
		£	£	£	£
Fixed assets					
Investment properties	7		2,000,000		2,000,000
Current assets					
Debtors	8	22,029		17,262	
Cash at bank and in hand		155,100		159,747	
		<u>177,129</u>		<u>177,009</u>	
Creditors: amounts falling due within one year	9	<u>(5,371)</u>		<u>(5,221)</u>	
Net current assets			171,758		171,788
Total assets less current liabilities			<u>2,171,758</u>		<u>2,171,788</u>
Income funds					
Unrestricted funds			2,171,758		2,171,788
			<u>2,171,758</u>		<u>2,171,788</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 April 2021.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 16 November 2021

John Laurens Strawson
Trustee

Company Registration No. 08978316

HASHOMER HATZAIR

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2021

1 Accounting policies

Charity information

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

33 Alexander Road
London
N19 3PF

The principal place of business is:

33 Alexander Road
London
N19 3PF

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £1.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value.

1.2 Going concern

The directors have a reasonable expectation the company will continue to have adequate resources to fund its working capital for the foreseeable future. The directors have carried out a detailed assessment of the viability of the company following the unprecedented outbreak of Covid-19 which has resulted in the disruption to various businesses.

As a result of their review, the directors have taken appropriate measures to enable them to have a reasonable expectation that the company will have sufficient working capital for a period of at least 12 months from the date these financial statements have been approved.

On the basis of the above, the directors are of the opinion that there is no material uncertainty relating to going concern and therefore it is appropriate to prepare these financial statements on a going concern basis.

1.3 Income and endowments

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

HASHOMER HATZAIR

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2021

1 Accounting policies

(Continued)

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

1.4 Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Support costs

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

1.5 Investment properties

Investment property is carried at fair value, derived from the current market prices for comparable real estate determined annually by the trustees. The trustees use observable market prices, adjusted if necessary for any difference in the nature, location or condition of the specific asset. Changes in fair value are recognised in profit or loss.

1.6 Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

HASHOMER HATZAIR

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2021

1 Accounting policies (Continued)

1.7 Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

1.8 Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

2 Donations and legacies

	Unrestricted funds	Total
	2021 £	2020 £
Donations and gifts	1,989	-

3 Analysis of governance and support costs

	Support costs £	Governance costs £	2021 £	Support costs £	Governance costs £	2020 £
Bank charges	-	135	135	-	190	190
Telephone and internet	288	-	288	91	-	91
Sundry expense	95	-	95	5,929	-	5,929
Travel and subsistence	10	-	10	1,221	-	1,221
Accountancy fees	5,383	-	5,383	5,833	-	5,833
Legal and professional	1,894	-	1,894	8,346	-	8,346
	<u>7,670</u>	<u>135</u>	<u>7,805</u>	<u>21,420</u>	<u>190</u>	<u>21,610</u>

4 Trustees

During the year the charity made the following transactions with trustees:

During the year the trustees were reimbursed for travel and subsistence of £Nil (2020- £687).

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

HASHOMER HATZAIR

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2021

5 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

6 Taxation

The charity is a registered charity and is therefore exempt from taxation.

7 Investment property

	2021 £
Fair value	
At 1 May 2020 and 30 April 2021	2,000,000

8 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Trade debtors	22,029	17,262

9 Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	5,371	5,221

10 Unrestricted Funds

	Movement in funds			Movement in funds			Balance at 30 April 2021 £
	Balance at 1 May 2019 £	Incoming resources £	Resources expended £	Balance at 1 May 2020 £	Incoming resources £	Resources expended £	
General	55,725	79,406	(63,343)	71,788	45,206	(45,236)	71,758
Designated	2,100,000	-	-	2,100,000	-	-	2,100,000
Total	2,155,725	79,406	63,343	2,171,788	45,206	45,236	2,171,758

HASHOMER HATZAIR

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) ***FOR THE YEAR ENDED 30 APRIL 2021***

11 Related party transactions

There were no disclosable related party transactions during the year.

HASHOMER HATZAIR

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2021

Detailed Statement of Financial activities

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Income and endowments from:		
Donations and legacies (analysed below)	1,989	-
Investment income (analysed below)	-	-
Rental income (analysed below)	43,217	79,406
	<u> </u>	<u> </u>
Total income	45,206	79,406
	<u> </u>	<u> </u>
Expenditure on:		
Charitable activities (analysed below)	45,236	63,343
	<u> </u>	<u> </u>
Total expenditure	45,236	63,343
	<u> </u>	<u> </u>
Net (outgoing)/incoming resources	(30)	16,063
	<u> </u>	<u> </u>
Net movement in funds	(30)	16,063
Fund balances at 1 May 2020	2,171,788	55,725
	<u> </u>	<u> </u>
Fund balances at 30 April 2021	2,171,758	2,171,788
	<u> </u>	<u> </u>

