

HARIF

Charity Number 1186454

Trustees Annual Report for the year to 31st December 2024

Principal Office:

30 Bina Gardens, London SW5 0LA

Trustees:

Ralph Assor

Sandra Dangoor

Laurence Julius

Governing Document

Trust Deed dated 1st January 2019

Objectives

- To advance an understanding of the culture and history of the Jewish people from the Middle East and North Africa through talks, lectures, exhibitions, films and social media for the public benefit.
- To provide educational resources to schools, universities and other interested groups for the public benefit on the history and culture of the Jews of the Middle East and North Africa.
- To provide descendants of the Jewish communities from the Middle East and North Africa with a link to their rich heritage, culture and history.
- It will achieve this through, in particular, but not exclusively
 - by providing information at meetings, lectures, seminars, film screenings, conferences using its own in house expertise and by inviting external specialists.
 - By promoting and supporting launches of new films and books on this topic for public benefit,
 - by attendance and participation in conferences,
 - by providing opportunities to experience aspects of the culture including food, music, cuisine, rituals,
 - by carrying out research,
 - by making grants

Public Benefit:

The charity benefits society in the United Kingdom in general. It is specifically targeted at

- The general public, media, educational establishments within the UK
- The descendants of Jewish families who came from the Middle East and North Africa living in The United Kingdom, including
 - Descendants of the generation which left and their descendants
 - Children of school age
 - University Students
 - Families of descendants whose families did not originate from the Middle East and North Africa
- The wider Jewish community in the United Kingdom of all ages
 - Children of school age
 - University Students
 - Adults
 - Pensioners
- Students interested in world affairs, the Middle East and migration.
- Other indigenous minorities from the Middle East and North Africa living in the UK.

Activities in 2024

Educational webinars (recordings available on the Harif website)
including

- Gad Franco: From Turkish patriot to repentant Zionist
- Jews in the Philippines
- A taste of Bourekas cinema
- Harvesting the surnames of Iraq's Jews
- Can we save MENA Jewish heritage ?
- Germans and Nazis in the Middle East
- The Baghdadi hero of Bangladesh
- The Jewish heroes of Operation Torch
- Jews of Bukhara
- Wartime North Africa
- Sydney Corcos: Journey from Mogador to Jerusalem
- The Farhud and its long shadow
- Jay Prosser: Loving strangers: a family memoir
- How do Sephardi communities observe Tisha b'Ab?
- More than apple and honey: the Rosh Hashana seder
- The secret Iraqi history of Kibbutz Be'eri
- Egyptian sacred places tell tales - Cairo synagogues
- The Jews of Syria

Annual Commemoration of the Exodus of Jews from Arab countries

Our annual [Commemoration](#) of the exodus of Jews from Arab Countries, in November at JW3, in-person and online, focused on the Jews of Iran. It featured the Dardashti sisters, who told us the story of their grandfather, the 'Nightingale of Iran'.

Film Screening

UK premiere of the film 'A Forgotten Exodus'. We were joined by the director, Marcel Prins, from Holland

Press coverage

Lyn Julius wrote 15 articles. Aurèle Tobelem of Young Harif published four.

Harif Website

The Harif website is a reference resource for information on Jews from the Middle East and North Africa

Presentations to schools, churches and communities

Harif regularly provides speakers to events- these can be in person or via webinars.

Financial Review

Liquidity in the charity remains good and we are well placed to continue our activities in 2025. We are grateful for all the support from our donors, including two large donations in the last few months of 2024.

Income in the year was £ 31,096 (2023 11,057)

Expenses were £12,846 (2023 £7,210)

Reserves at the end of the year were £40,181 (2023 21,931)

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2024
for
HARIF**

Grant Harrod Lerman Davis LLP
Chartered Accountants
Second Floor, Kirkland House
11-15 Peterborough Road
Harrow
Middlesex
HA1 2AX



HARIF

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HARIF

Report of the Trustees for the year ended 31 December 2024

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of 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).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1186454

Principal address

28-30 Bina Gardens
London
SW5 0LA


Trustees

R M Assor
L J Julius
Ms S R Dangoor

Independent Examiner

Grant Harrod Lerman Davis LLP
Chartered Accountants
Second Floor, Kirkland House
11-15 Peterborough Road
Harrow
Middlesex
HA1 2AX

Approved by order of the board of trustees on 15th Sep 2025 and signed on its behalf by:


.....

L J Julius - Trustee

Independent Examiner's Report to the Trustees of HARIF

Independent examiner's report to the trustees of HARIF

I report to the charity trustees on my examination of the accounts of HARIF (the Trust) for the year ended 31 December 2024.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

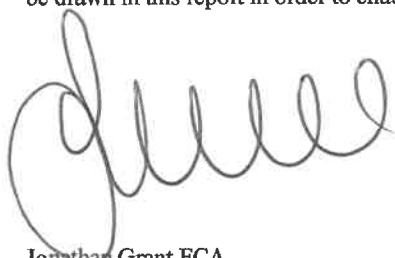
I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

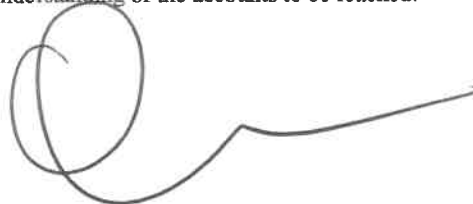
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Jonathan Grant FCA



Grant Harrod Lerman Davis LLP
Chartered Accountants
Second Floor, Kirkland House
11-15 Peterborough Road
Harrow
Middlesex
HA1 2AX

Date:

15

September

2025

HARIF

Statement of Financial Activities for the year ended 31 December 2024

	Notes	2024 Unrestricted fund £	2023 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		<u>31,096</u>	<u>11,057</u>
EXPENDITURE ON			
Charitable activities			
Charitable Activities		<u>12,846</u>	<u>7,210</u>
NET INCOME		18,250	3,847
RECONCILIATION OF FUNDS			
Total funds brought forward		<u>21,931</u>	<u>18,084</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>40,181</u></u>	<u><u>21,931</u></u>


The notes form part of these financial statements

HARIF

Balance Sheet 31 December 2024

	Notes	2024 Unrestricted fund £	2023 Total funds £
CURRENT ASSETS			
Cash at bank		41,381	21,931
CREDITORS			
Amounts falling due within one year	4	(1,200)	-
NET CURRENT ASSETS		<u>40,181</u>	<u>21,931</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		40,181	21,931
NET ASSETS		<u>40,181</u>	<u>21,931</u>
FUNDS	5		
Unrestricted funds		<u>40,181</u>	<u>21,931</u>
TOTAL FUNDS		<u>40,181</u>	<u>21,931</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 15th September 2025 and were signed on its behalf by:


L. J. Julius Trustee

The notes form part of these financial statements



HARIF

Notes to the Financial Statements for the year ended 31 December 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Income

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

Expenditure

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

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

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

2. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	11,057
EXPENDITURE ON	
Charitable activities	7,210
Charitable Activities	
NET INCOME	3,847

HARIF

Notes to the Financial Statements - continued for the year ended 31 December 2024

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
RECONCILIATION OF FUNDS	
Total funds brought forward	18,084
TOTAL FUNDS CARRIED FORWARD	<u>21,931</u>

4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Other creditors	<u>1,200</u>	<u>-</u>

5. MOVEMENT IN FUNDS

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	21,931	18,250	40,181
TOTAL FUNDS	<u>21,931</u>	<u>18,250</u>	<u>40,181</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	31,096	(12,846)	18,250
TOTAL FUNDS	<u>31,096</u>	<u>(12,846)</u>	<u>18,250</u>

Comparatives for movement in funds

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	18,084	3,847	21,931
TOTAL FUNDS	<u>18,084</u>	<u>3,847</u>	<u>21,931</u>

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Notes to the Financial Statements - continued for the year ended 31 December 2024

5. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	11,057	(7,210)	3,847
TOTAL FUNDS	<u>11,057</u>	<u>(7,210)</u>	<u>3,847</u>

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

	At 1.1.23 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	18,084	22,097	40,181
TOTAL FUNDS	<u>18,084</u>	<u>22,097</u>	<u>40,181</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	42,153	(20,056)	22,097
TOTAL FUNDS	<u>42,153</u>	<u>(20,056)</u>	<u>22,097</u>

6. RELATED PARTY DISCLOSURES

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

HARIF

**Detailed Statement of Financial Activities
for the year ended 31 December 2024**

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	31,096	11,057
Total incoming resources	31,096	11,057
EXPENDITURE		
Charitable activities		
Sundries	12,154	6,526
Support costs		
Finance		
Bank charges	98	89
Other		
Sundries	594	595
Total resources expended	12,846	7,210
Net income	18,250	3,847

This page does not form part of the statutory financial statements



**Report of the Trustees and
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Approved by order of the board of trustees on 15th Sep 2025 and signed on its behalf by:


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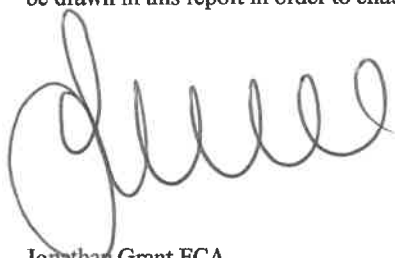
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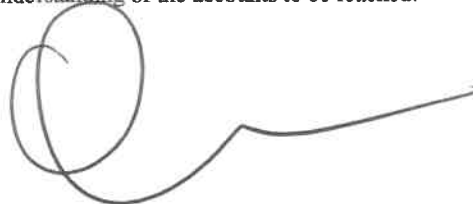
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Jonathan Grant FCA



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Date:

15

September

2025

HARIF

Statement of Financial Activities for the year ended 31 December 2024

	Notes	2024 Unrestricted fund £	2023 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		<u>31,096</u>	<u>11,057</u>
EXPENDITURE ON			
Charitable activities			
Charitable Activities		<u>12,846</u>	<u>7,210</u>
NET INCOME		18,250	3,847
RECONCILIATION OF FUNDS			
Total funds brought forward		<u>21,931</u>	<u>18,084</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>40,181</u></u>	<u><u>21,931</u></u>

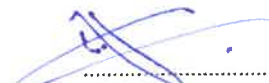
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HARIF

Balance Sheet 31 December 2024

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CURRENT ASSETS			
Cash at bank		41,381	21,931
CREDITORS			
Amounts falling due within one year	4	(1,200)	-
NET CURRENT ASSETS		<u>40,181</u>	<u>21,931</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>40,181</u>	<u>21,931</u>
NET ASSETS		<u>40,181</u>	<u>21,931</u>
FUNDS	5		
Unrestricted funds		<u>40,181</u>	<u>21,931</u>
TOTAL FUNDS		<u>40,181</u>	<u>21,931</u>

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L. J. Julius Trustee

The notes form part of these financial statements



HARIF

Notes to the Financial Statements for the year ended 31 December 2024

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Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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Trustees' expenses

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3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	11,057
EXPENDITURE ON	
Charitable activities	
Charitable Activities	7,210
NET INCOME	3,847

HARIF

Notes to the Financial Statements - continued for the year ended 31 December 2024

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
RECONCILIATION OF FUNDS	
Total funds brought forward	18,084
TOTAL FUNDS CARRIED FORWARD	<u>21,931</u>

4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Other creditors	<u>1,200</u>	<u>-</u>

5. MOVEMENT IN FUNDS

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Unrestricted funds			
General fund	21,931	18,250	40,181
TOTAL FUNDS	<u>21,931</u>	<u>18,250</u>	<u>40,181</u>

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

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Unrestricted funds			
General fund	31,096	(12,846)	18,250
TOTAL FUNDS	<u>31,096</u>	<u>(12,846)</u>	<u>18,250</u>

Comparatives for movement in funds

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Notes to the Financial Statements - continued for the year ended 31 December 2024

5. MOVEMENT IN FUNDS - continued

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Unrestricted funds			
General fund	42,153	(20,056)	22,097
TOTAL FUNDS	<u>42,153</u>	<u>(20,056)</u>	<u>22,097</u>

6. RELATED PARTY DISCLOSURES

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

HARIF

**Detailed Statement of Financial Activities
for the year ended 31 December 2024**

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	31,096	11,057
Total incoming resources	31,096	11,057
EXPENDITURE		
Charitable activities		
Sundries	12,154	6,526
Support costs		
Finance		
Bank charges	98	89
Other		
Sundries	594	595
Total resources expended	12,846	7,210
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