

Charity Registration No. 222849 (England and Wales)

**BRITISH AID COMMITTEE OF THE
JEWISH INSTITUTE FOR THE BLIND, JERUSALEM**

TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

BRITISH AID COMMITTEE OF THE JEWISH INSTITUTE FOR THE BLIND, JERUSALEM

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BRITISH AID COMMITTEE OF THE JEWISH INSTITUTE FOR THE BLIND, JERUSALEM

LEGAL AND ADMINISTRATIVE INFORMATION

Registered charity number	222849
Governing document	Trust deed dated 7 th August 1964
Trustees	R S Gee M Goodman
Bankers	National Westminster Bank plc 127 Kilburn High Road London NW6 6JL
Contact address	c/o Levy Gee 7 Belgrave Gardens Flat 4 London NW8 0QY

BRITISH AID COMMITTEE OF THE JEWISH INSTITUTE FOR THE BLIND, JERUSALEM

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

The Trustees present their report and financial statements for the year ended 31 December 2024. The financial statements have been prepared in accordance with the accounting policies set out on page 7 and comply with the charity's trust deed and applicable law.

Aims and objectives of the charity

The object of the charity is the provision of gratuitous, religious and secular educational aid for the rehabilitation of needy blind children who are residents of the institution, and their vocational training.

Trustees

The trustees who served during the year were as follows:-

R S Gee
M Goodman

Trustees are appointed by the existing Trustees as they consider necessary. The Trustees are well aware of their duties and responsibilities and any new Trustees would be required to have this knowledge as well.

Review of the Charity's activities

The statement of financial activities is set out on page 5 and shows the financial activities of the Committee for the twelve months to 31 December 2024. Incoming resources for the year were £33,879 (2023: £345) and overall reserves increased by £13,751 (2023: decrease of £255).

The funding of the charity comes principally from voluntary donations and legacies.

The charity donated to the Jewish Institute to the Blind, Jerusalem £20,000 in 2024 (2023: £500) to cover the Institute's general expenses.

Reserve policy

The charity aims to distribute income generated during the year by way of grants. The reserves at 31 December 2024 were £14,136 (2023: £385). The Trustees will review the reserve policy on an annual basis.

Risk factors

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to such risks.

Grant making policy

The Trustees periodically meet to decide the distribution of funds during the year. The level of distribution will depend on the funds needed to be kept in reserve for activities in the forthcoming year.

BRITISH AID COMMITTEE OF THE JEWISH INSTITUTE FOR THE BLIND, JERUSALEM

TRUSTEES' REPORT CONTINUED FOR THE YEAR ENDED 31 DECEMBER 2024

Post balance sheet event

The Trustees noted with sadness the passing in February 2025 of its former Trustee Ruth Hollander at the grand age of 105.

Trustees' responsibilities

Trust 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 net movement in funds of the Charity for that year. In preparing those Financial Statements the Trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the Financial Statements;
- Prepare the Financial Statements on a going concern basis unless it is inappropriate to presume that the Charity will continue in business.
- Observe the methods and principles in the Charities SORP.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at the time the financial position of the Charity and to enable them to ensure that the Financial Statements comply with the Charities Act 2011, and the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust Deed. 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.

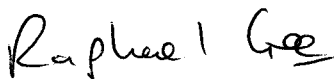
In accordance with charity law, as the trustees, we certify that:

- So far as we are aware, there is no relevant audit information of which the charity's auditors are unaware; and
- As the trustees of the charity we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.


Independent Examiner

Incoming resources of £33,879 require under the Charities Act 2011 that the accounts be independently examined. The Trustees approached Malcolm Coleman FCA to be the independent examiner, which he has agreed to do.

By order of the board



R S Gee
Trustee


M Goodman
Trustee

BRITISH AID COMMITTEE OF THE JEWISH INSTITUTE FOR THE BLIND, JERUSALEM

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE BRITISH AID COMMITTEE OF THE JEWISH INSTITUTE FOR THE BLIND, JERUSALEM ON THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024 SET OUT ON PAGES 5 TO 8

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

Responsibilities and basis of report

As the charity's trustees, 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 2011 Act and in carrying out my examination, I have followed all the 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 which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.



.....
Malcolm Coleman FCA
37 Springfield Road
London NW8 0QJ

Date..... 30/6/2025

BRITISH AID COMMITTEE OF THE JEWISH INSTITUTE FOR THE BLIND, JERUSALEM

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted funds 2024 £	2023 £
Incoming resources			
Incoming resources from generated funds			
Voluntary income	2	33,879	345
Total incoming resources		33,879	345
Resources expended			
Charitable Activities			
Donations Payable	3	(20,000)	(500)
Support Costs	4	(128)	(100)
		(20,128)	(600)
Total resources expended		(20,128)	(600)
Net incoming/(outgoing) resources before other gains and losses		£ 13,751	£ (255)
Statement of movement of funds			
Balance at 1 January 2024		385	640
Net incoming/(outgoing) resources		13,751	(255)
Balance carried forward at 31 December 2024		£ 14,136	£ 385

- All transactions are derived from continuing activities.
- All recognised gains and losses are included in the Statement of Financial Activities.

BRITISH AID COMMITTEE OF THE JEWISH INSTITUTE FOR THE BLIND, JERUSALEM

BALANCE SHEET AS AT 31 DECEMBER 2024

	Notes	2024 £	2023 £
Current assets			
Cash at bank and in hand		14,236	485
Creditors: amounts falling due within one year	5	(100)	(100)
Net current assets		<u>£ 14,136</u>	<u>£ 385</u>

FUNDS

Unrestricted funds

Unrestricted funds	<u>£ 14,136</u>	<u>£ 385</u>
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These financial statements were approved by the board of Trustees on 3 July 2025
and signed on its behalf by:-

Raphael Gee
R S Gee
Trustee

M Goodman
M Goodman
Trustee

BRITISH AID COMMITTEE OF THE JEWISH INSTITUTE FOR THE BLIND, JERUSALEM

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

1 Accounting policies

1.1 Accounting convention

The financial statements are prepared under the historical cost convention.

1.2 Compliance with accounting standards

The accounts have been prepared in accordance with applicable accounting standards and in accordance with the Statement of Recommended Practice (SORP 2005), Accounting and Reporting for Charities, issued in March 2005 and the Charities Act 2011.

1.3 Funds

Unrestricted funds comprise accumulated surpluses and deficits on general funds and are available for use at the discretion of the trustees in furtherance of the general charitable objectives.

1.4 Incoming resources

Incoming resources represents the total income receivable during the year comprising of bequests, donations, gifts and investment income. All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable certainty.

1.5 Expenditure

Expenditure is accounted for on an accruals basis and inclusive of VAT.

Grants payable are recognised when approval for payment has been given by the Trustees subject to any necessary conditions having been met by the beneficiaries.

2 Voluntary Income

	2024 £	2023 £
Donations and gifts	10,679	345
Legacies and bequests	23,200	-
	<hr/>	<hr/>
	£ 33,879	£ 345
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BRITISH AID COMMITTEE OF THE JEWISH INSTITUTE FOR THE BLIND, JERUSALEM

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

3 Donations Payable

2024	2023
£	£
20,000	500

All grants were paid to the Jewish Institute for the Blind, Jerusalem

4 Support Costs

	2024	2023
	£	£
Accounting and book-keeping	100	100
Bank charges	28	-
	<hr/>	<hr/>
	£ 128	£ 100
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The accounting and book-keeping charge of £100 (also in accruals) is to Raphael Gee of Levy Gee who has been a Trustee since 7 May 2020.

5 Creditors

	2024	2023
	£	£
Accruals	100	100
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