

Charity registration number: 269269

British Friends of Israeli War Disabled Trust

Annual Report and Financial Statements

for the Year Ended 31 December 2024

Brooks Green
Chartered Accountants
Abbey House
342 Regents Park Road
London
N3 2LJ

British Friends of Israeli War Disabled Trust

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British Friends of Israeli War Disabled Trust

Reference and Administrative Details

Principal Office

Chancellors House
Brampton Lane
Hendon
London
NW4 4AB

Charity Registration Number

269269

Honorary Solicitors

Lionel Curry
Curry Popeck
Devonshire House
582 Honeypot Lane
Stanmore
HA7 1JS

Independent Examiner

Brooks Green
Chartered Accountants
Abbey House
342 Regents Park Road
London
N3 2LJ

British Friends of Israeli War Disabled Trust

Trustees' Report

Trustees

F Weinberg

D P Hantman

S R Albert

The trustees present their report with the financial statements of the charity for the year ended 31st December 2024. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

The day to day management and running of the charity is carried out by an executive committee comprising the trustees, Jayne Hantman, Susan Freedman, Dov Hamburger, Debbi Nizri, Nici Pyzer and Annette Weinberg.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Trustees have had regard to Charity Commission guidance on public benefit. The Charity's objectives remain in accordance with the Declaration of Trust to pay or apply trust funds and income in such manner as the Trustees shall in their absolute discretion think fit, for the maintenance relief treatment or otherwise for the benefit of members or ex-members of the Armed Forces of the State of Israel suffering from disability occasioned in the course of their duties, together with survivors of acts of terror.

The primary intention of the Trustees continues to be bringing groups of disabled veteran soldiers to the UK to stay with caring families each year. The Charity has welcomed around 5,000 men and women for therapeutic and mental healing. Groups are hosted by Sub-Committees of the Executive in England who raise funds on behalf of the Trustees towards paying for the groups.

The Charity's objectives are to organise hospitality programmes for Israeli war disabled, on a community basis. The Charity operates in co-operation with Zahal Disabled Veterans Organisation in Israel, to raise funds to aid and support this organisation.

The Trustees have continued their efforts to encourage bequests and further gifts have been received which have enabled the Trustees to fund the cost of bringing veterans to the UK as part of their respite and rehabilitation.

British Friends of Israeli War Disabled Trust

Trustees' Report

Legacies and donations during the year permitted the Trustees to continue to provide for the purchase of medical, rehabilitation and therapeutic equipment. Maintaining aid at such a level is directly linked to the continuation of significant bequests and donations. Fund-raising through the efforts of local committees is predominantly for the provision of respite and entertainment for the visiting groups of disabled veterans.

Significant activities

Since the Charity was established in 1974 it has distributed over £3million which has gone directly to benefit the objects of the charity - disabled veterans and survivors of acts of terror.

During the year, the charity raised £188,290 from legacies and £62,383 from fund raising and general donations.

Grantmaking

The charity made grants of £200,000 to ZDVO in the year under review.

ACHIEVEMENT AND PERFORMANCE

Fundraising activities

The charity operates through communal sub-committees. These committees raise funds from within their local communities, through local activities, in order to pay towards the groups that they bring to the UK. Following the barbaric terrorist atrocities in Israel on 7 October 2023, the impact this had on the lives of Israel's war disabled veterans and the surge of anti - Israel hatred and anti-semitism in the UK, the group hospitality programme was put on hold. However, we are pleased to report that activities did resume in 2025.

FINANCIAL REVIEW

Reserves policy

The Trustees have resolved to maintain reserves of at least £150,000 to fund group hospitality projects. Any additional funds may be sent to ZDVO in Israel to support its tremendous work with Israel's War Disabled.

The annual report was approved by the trustees of the charity on 24 October 2025 and signed on its behalf by:

.....
F Weinberg
Trustee

British Friends of Israeli War Disabled Trust

Statement of Financial Activities for the Year Ended 31 December 2024

	Note	Unrestricted funds £	Total 2024 £	Total 2023 £
Income and Endowments from:				
Donations and legacies	2	250,673	250,673	129,663
Investment income	3	<u>4,475</u>	<u>4,475</u>	<u>3,806</u>
Total Income		<u>255,148</u>	<u>255,148</u>	<u>133,469</u>
Expenditure on:				
Charitable activities	4	<u>(203,116)</u>	<u>(203,116)</u>	<u>(176,364)</u>
Total Expenditure		<u>(203,116)</u>	<u>(203,116)</u>	<u>(176,364)</u>
Net movement in funds		52,032	52,032	(42,895)
Reconciliation of funds				
Total funds brought forward		<u>208,215</u>	<u>208,215</u>	<u>251,110</u>
Total funds carried forward	9	<u><u>260,247</u></u>	<u><u>260,247</u></u>	<u><u>208,215</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

British Friends of Israeli War Disabled Trust

Balance Sheet as at 31 December 2024

	Note	2024 £	2023 £
Current assets			
Debtors	7	121	415
Cash at bank and in hand		<u>261,566</u>	<u>209,240</u>
		261,687	209,655
Creditors: Amounts falling due within one year	8	<u>(1,440)</u>	<u>(1,440)</u>
Net assets		<u>260,247</u>	<u>208,215</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>260,247</u>	<u>208,215</u>
Total funds	9	<u>260,247</u>	<u>208,215</u>

The financial statements on pages 4 to 11 were approved by the trustees, and authorised for issue on 24 October 2025 and signed on their behalf by:

.....
F Weinberg
Trustee

British Friends of Israeli War Disabled Trust

Notes to the Financial Statements for the Year Ended 31 December 2024

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

British Friends of Israeli War Disabled Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

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.

British Friends of Israeli War Disabled Trust

Notes to the Financial Statements for the Year Ended 31 December 2024

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.

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.

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.

British Friends of Israeli War Disabled Trust

Notes to the Financial Statements for the Year Ended 31 December 2024

2 Income from donations and legacies

	Unrestricted funds		
	General	Total	Total
	£	2024	2023
		£	£
Donations and legacies;			
Donations from individuals	33,136	33,136	35,563
Legacies	188,290	188,290	43,459
Sub-committee funds raised	29,247	29,247	50,641
	<u>250,673</u>	<u>250,673</u>	<u>129,663</u>

3 Investment income

	Unrestricted funds		
	General	Total	Total
	£	2024	2023
		£	£
Interest receivable and similar income;			
Interest receivable on bank deposits	4,475	4,475	3,806
	<u>4,475</u>	<u>4,475</u>	<u>3,806</u>

British Friends of Israeli War Disabled Trust

Notes to the Financial Statements for the Year Ended 31 December 2024

4 Expenditure on charitable activities

	Unrestricted funds		
	General	Total	Total
	£	2024	2023
		£	£
Group travel and entertaining	-	-	72,921
Grants to organisations	200,000	200,000	100,000
Governance costs	3,116	3,116	3,443
	<u>203,116</u>	<u>203,116</u>	<u>176,364</u>

During the year, we donated £200,000 (2023 - £100,000) to ZDVO.

5 Analysis of governance and support costs

Governance costs

	Unrestricted funds		
	General	Total	Total
	£	2024	2023
		£	£
Accountancy costs			
Independent examiner fees	1,440	1,440	1,440
Legal fees	396	396	162
Marketing and publicity	982	982	1,191
Other governance costs	298	298	650
	<u>3,116</u>	<u>3,116</u>	<u>3,443</u>

British Friends of Israeli War Disabled Trust

Notes to the Financial Statements for the Year Ended 31 December 2024

6 Taxation

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

7 Debtors

	2024 £	2023 £
Prepayments	36	331
Other debtors	85	84
	<u>121</u>	<u>415</u>

8 Creditors: amounts falling due within one year

	2024 £	2023 £
Other creditors	<u>1,440</u>	<u>1,440</u>

9 Funds

	Balance at 1 January 2024 £	Incoming resources £	Resources expended £	Balance at 31 December 2024 £
Unrestricted funds				
General	<u>(208,215)</u>	<u>(255,148)</u>	<u>203,116</u>	<u>(260,247)</u>

	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Balance at 31 December 2023 £
Unrestricted funds				
General	<u>(251,110)</u>	<u>(133,469)</u>	<u>176,364</u>	<u>(208,215)</u>

Of the unrestricted funds held of £260,247, £22,760 has been internally designated to fund a post traumatic stress disorder retreat, which is scheduled to take place in February 2026. Should the cost of the retreat exceed £22,760, the excess will be funded from unrestricted reserves held at that time.

British Friends of Israeli War Disabled Trust

Notes to the Financial Statements for the Year Ended 31 December 2024

10 Analysis of net assets between funds

	Unrestricted funds General £	Total funds £
Current assets	261,687	261,687
Current liabilities	(1,440)	(1,440)
Total net assets	<u>260,247</u>	<u>260,247</u>

11 Analysis of net funds

	At 1 January 2024 £	Cash flow £	At 31 December 2024 £
Cash at bank and in hand	209,240	52,326	261,566
	<u>209,240</u>	<u>52,326</u>	<u>261,566</u>

	At 1 January 2023 £	Cash flow £	At 31 December 2023 £
Cash at bank and in hand	252,291	(43,051)	209,240
	<u>252,291</u>	<u>(43,051)</u>	<u>209,240</u>

British Friends of Israeli War Disabled Trust

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities 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 of the charity for that period. 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 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 business.

The trustees are responsible for keeping proper 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 Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees 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.

Approved by the trustees of the charity on 24 October 2025 and signed on its behalf by:

.....
F Weinberg
Trustee

British Friends of Israeli War Disabled Trust

Independent Examiner's Report to the trustees of British Friends of Israeli War Disabled Trust

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2024 which are set out on pages 4 to 11.

Respective responsibilities of trustees and examiner

As the charity's trustees of British Friends of Israeli War Disabled 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 British Friends of Israeli War Disabled 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

Since British Friends of Israeli War Disabled Trust's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Brooks Green, which is one of the listed bodies.

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 British Friends of Israeli War Disabled 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 accounting 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.



Rowland Aarons
Brooks Green

Chartered Accountants
Abbey House
342 Regents Park Road
London
N3 2LJ

30 October 2025