

Jewish Medical Association (UK)
Unaudited Financial Statements
31 July 2022

Jewish Medical Association (UK)

Financial Statements

Year ended 31 July 2022

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Jewish Medical Association (UK)

Trustees' Annual Report

Year ended 31 July 2022

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 July 2022.

Reference and administrative details

Registered charity name	Jewish Medical Association (UK)
Charity registration number	269752
Principal office	PO Box 38278 London NW3 4YG

The trustees

Professor M. Jaswon
Professor D. Katz

Independent examiner	COOLEY & CO Chartered accountant Sampuran House 3a Chislehurst Road Orpington Kent BR6 0DF
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Objectives and activities

The objectives of the charity are:

1. To advance the education of members of the medical profession and the public by promoting and encouraging:
 - (a) Academic, clinical, professional and social links between Jewish doctors, dentists, and associated healthcare professionals and biomedical students, in the UK.
 - (b) Academic, clinical, professional and social links between the UK and Israel in the field of medicine and healthcare
 - (c) Academic, clinical, professional and social links between Jewish doctors, dentists and associated healthcare professionals and biomedical scientists in the UK and those working elsewhere in the world.
 - (d) Joint activities of UK Jewish medical, dental and healthcare professional, and biomedical students.
 - (e) Acting as the link association between UK Jewish doctors, dentists, and associated healthcare professionals and the Israel Medical Association.
2. To provide advice, help and support to other Jewish care charitable organisations wherever appropriate.
3. To promote the welfare of Jewish doctors, dentists and associated healthcare professionals in the UK.
4. To donate funds and scholarships in pursuance of the above aims wherever appropriate.
5. To do any other such things beneficial to the community that is charitable in law as the Trustees may from time to time decide.

Jewish Medical Association (UK)

Trustees' Annual Report *(continued)*

Year ended 31 July 2022

Achievements and performance

In support of furthering the charitable objectives the Association raised £8,908 (2020-2021 £612) during the year.

Educational activities included several meetings and events.

Following on from the 2020-2021 webinar series, the Association's programme August 2021-July 2022 included the following.

2021

Health and Equity in all Policies: Local, Regional and Global Perspectives on COVID19 Challenges in Israel - Prof Nadav Davidovitch

Israeli Transplantation – Live Issues - Dr Tamar Ashkenazi

London Presidential Lecture 2021 - Prof Ian Goodman

Holistic management of HIV in primary care – a case-based review - Dr Toni Hazell

The omicron variant – a South African perspective - Prof Barry Schoub

2022

The new Office for Health Improvement & Disparities: Opportunities and Challenges in Reforming Public Health - Gila Sacks

The Impact of Societal Ageing on the Delivery of Health Care to Children - Gary L. Freed MD

Medical Examiner Services - where we are now and where we are going in 2022 - Dr Mette Rodgers

The NHS: Beginning, Middle and End? - Dr John Marks

Launch of JAMI's Child Mental Health Service - Dr Abigail Swerdlow

Special Agent for COVID-19 – A unique viral challenge - Dr David Nabarro

The impact of COVID19 vaccination on long term symptoms of SARS-CoV2 infection - Prof Michael Edelstein

Special Reporter from the Romanian front - Dr David Spitzer

The Presidential Address took place in November 2021. The speaker was Prof Ian Goodman on the theme of "The long and winding road – from Anfield to Uxbridge – via Penny Lane".

The Annual General Meeting took place in December 2021. The guest speaker was Prof Dame Clare Gerada on the theme of "Why are doctors so miserable?".

The student elective programme began to become a reality again in May 2021, when I S Wahnou (Birmingham) was awarded a bursary to go to the Paediatric Neurosurgery Department at Ichilov-Sourasky Hospital / Tel Aviv University Medical School, Israel. Unfortunately, this was a false start - due to changes in the Covid-19 situation he was unable to go to Israel.

In the period January – July 2022 the scheme restart was more successful. Five awards were made: to Tamir Sirkis (Exeter) in the Haematology and Oncology Department, at Schneider Children's Medical Centre / Tel Aviv University Medical School, Israel; Jack Pepys (Humanitas) in the Neurology Department at Sheba Medical Centre, Ramat Gan / Tel Aviv University Medical School, Israel; Lea Benk (Newcastle) in the Anaesthesia and Critical Care Department, Hadassah Ein Kerem / The Hebrew University of Jerusalem, Israel; Irene Jessel (Cambridge) in the Dermatology Department, Hadassah Ein Kerem / The Hebrew University of Jerusalem, Israel; and Yaara Arnsberg (Cambridge) in the Critical Care and General Surgery Departments, Ichilov-Sourasky Hospital / Tel Aviv University Medical School, Israel

Jewish Medical Association (UK)

Trustees' Annual Report *(continued)*

Year ended 31 July 2022

Achievements and performance *(continued)*

From the perspective of the student Jewish Medical Association UK the 2021-22 period continued to be affected by the pandemic, so that it was a considerable achievement for the Executive Chairs to organise several well supported and enjoyable events. Meet and Greet events brought together new and more experienced students in a face-to-face evening. Rabbi Akiva Tatz spoke about genetics issues from a halachic and ethical perspective. A Chanukah quiz night followed, and in January Dr Adrian Tookman spoke about his work in palliative care and at the Marie Curie Hospice. At the Friday night dinner, the guest speaker was a foundation year doctor, Dr Josh Silverblatt. Educational events included tutorials on topics such as prescribing and handling emergencies. Genetics presented a promotion of their screening campaign. The Jewish Medical Association webinars were advertised to medical students on a regular basis. As previously medical schools were circulated with information about Jewish festivals, and help has been provided where necessary to avoid clashes.

The role of the Association in supporting Jewish doctors has continued to be an important task. The issue of the online comments about Israel that occurred during 2020-21, and which were reported to the General Medical Council (GMC) on behalf of the affected doctors, remained unresolved. The GMC advised the Association to make a Freedom of Information request concerning the legal opinion they had obtained re the definition of antisemitism, but then declined to release the documents. An appeal was made against this decision.

The British Medical Association (BMA) survey of equality and diversity indicated similar issues: there appeared to be very few Jewish respondents, and a comment was made that self-declaration as Jewish should be avoided as may trigger anti-Jewish prejudice.

Requests were received from strictly observant medical students and recent graduates for postgraduate placements that permitted Sabbath observance. Advice was provided about how this might be achieved but unfortunately in the process some young doctors have had a very difficult time. The less than full time option sometimes offered is not compatible with the level of student debt.

During the course of the year several meetings were held with the Chief Medical Examiner and with the Department of Health and Social Care to discuss the guidance and training of medical examiners, and the contingent plans for changes in the death certification process.

Jewish Medical Association (UK)

Trustees' Annual Report *(continued)*

Year ended 31 July 2022

Achievements and performance *(continued)*

In response to surveys that indicate antifaith prejudice in the workplace NHS England has created several faith-specific staff networks, including a Jewish one. The Association has been invited to several meetings with them in order to promote the welfare not only of Jewish NHS staff but also better understanding of the needs of Jewish patients.

The NHS England Religious Equality Advisory Group has continued to meet regularly online. The GMC Equality, Diversity and Inclusivity Advisory Group, and the Minority Ethnic Group (that the GMC host), have also continued to meet online. A pressing issue within these groups is that the intersectionality of faith and ethnicity, alongside other protected characteristics, is often neglected and / or misunderstood.

Financial review

The charity is reliant on subscriptions and voluntary income. These sources meet the charity's administrative costs and enable it to provide bursaries in line with its objectives.

The trustees' annual report was approved on 5 December 2023 and signed on behalf of the board of trustees by:



Professor M. Jaswon
Trustee

Jewish Medical Association (UK)

Independent Examiner's Report to the Trustees of Jewish Medical Association (UK)

Year ended 31 July 2022

I report to the trustees on my examination of the financial statements of Jewish Medical Association (UK) ('the charity') for the year ended 31 July 2022.

Responsibilities and basis of report

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

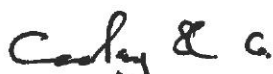
I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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 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 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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.



COOLEY & CO
Chartered accountant
Independent Examiner

Sampuran House
3a Chislehurst Road
Orpington
Kent
BR6 0DF

5 December 2023

Jewish Medical Association (UK)

Statement of Financial Activities

Year ended 31 July 2022

		2022		2021
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	4	26,527	26,527	16,781
Investment income	5	—	—	8
Other income	6	—	—	50
Total income		<u>26,527</u>	<u>26,527</u>	<u>16,839</u>
Expenditure				
Expenditure on charitable activities	7,8	16,899	16,899	15,507
Other expenditure	9	720	720	720
Total expenditure		<u>17,619</u>	<u>17,619</u>	<u>16,227</u>
Net income and net movement in funds		<u>8,908</u>	<u>8,908</u>	<u>612</u>
Reconciliation of funds				
Total funds brought forward		31,297	31,297	30,685
Total funds carried forward		<u>40,205</u>	<u>40,205</u>	<u>31,297</u>

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

The notes on pages 9 to 13 form part of these financial statements.


Jewish Medical Association (UK)

Statement of Financial Position

31 July 2022

	Note	2022 £	£	2021 £
Current assets				
Cash at bank and in hand		<u>41,645</u>		<u>32,737</u>
Net current assets			<u>41,645</u>	<u>32,737</u>
Total assets less current liabilities			<u>41,645</u>	<u>32,737</u>
Creditors: amounts falling due after more than one year	11		<u>1,440</u>	<u>1,440</u>
Net assets			<u>40,205</u>	<u>31,297</u>
Funds of the charity				
Unrestricted funds			<u>40,205</u>	<u>31,297</u>
Total charity funds	12		<u>40,205</u>	<u>31,297</u>

These financial statements were approved by the board of trustees and authorised for issue on 5 December 2023, and are signed on behalf of the board by:



Professor M. Jaswon
Trustee

The notes on pages 9 to 13 form part of these financial statements.

Jewish Medical Association (UK)

Statement of Cash Flows

Year ended 31 July 2022

	2022 £	2021 £
Cash flows from operating activities		
Net income	8,908	612
<i>Adjustments for:</i>		
Other interest receivable and similar income	–	(8)
Accrued expenses	–	24
Cash generated from operations	<u>8,908</u>	<u>628</u>
Interest received	–	8
Net cash from operating activities	<u>8,908</u>	<u>636</u>
Net increase in cash and cash equivalents	8,908	636
Cash and cash equivalents at beginning of year	32,737	32,101
Cash and cash equivalents at end of year	<u>41,645</u>	<u>32,737</u>

The notes on pages 9 to 13 form part of these financial statements.

Jewish Medical Association (UK)

Notes to the Financial Statements

Year ended 31 July 2022

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is PO BOX 38278, London, NW3 4YG.

2. Statement of compliance

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

3. Accounting policies

Incoming resources

All incoming resources are recognised once the charity has entitlement to the resources, it is certain that the resources will be received, and the monetary value of incoming resources can be measured with sufficient reliability.

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards, the Statement of Recommended Practice "Accounting and Reporting by Charities" issued in January 2019 (SORP 2005) and the Charities Act 2011.

Resources expended

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis.

Going concern

There are no material uncertainties about the charity's ability to continue.

Irrecoverable VAT

Irrecoverable VAT is charged against the category of resources expended for which it is incurred.

Charitable activities

Costs of charitable activities include bursaries made and other charitable contributions.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Jewish Medical Association (UK)

Notes to the Financial Statements *(continued)*

Year ended 31 July 2022

3. Accounting policies *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Jewish Medical Association (UK)

Notes to the Financial Statements *(continued)*

Year ended 31 July 2022

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

4. Donations and legacies

	Total Funds 2022 £	Total Funds 2021 £
Donations		
Donations	18,500	5,192
Subscriptions	7,100	9,719
Gift Aid	927	1,870
	<u>26,527</u>	<u>16,781</u>

5. Investment income

	Total Funds 2022 £	Total Funds 2021 £
Other interest receivable	—	8

6. Other income

	Total Funds 2022 £	Total Funds 2021 £
Income from charitable activities	—	50

Jewish Medical Association (UK)

Notes to the Financial Statements *(continued)*

Year ended 31 July 2022

7. Expenditure on charitable activities by fund type

	Total Funds 2022	Total Funds 2021
	£	£
Direct charitable costs	9,741	10,114
Fundraising activity costs	1,548	1,343
Bursaries	1,800	700
Support costs	3,810	3,350
	<u>16,899</u>	<u>15,507</u>

8. Analysis of support costs

	Total Funds 2022	Total Funds 2021
	£	£
Accountancy	1,715	1,278
IT Support	2,095	2,072
	<u>3,810</u>	<u>3,350</u>

9. Independent examination fees

	Total Funds 2022	Total Funds 2021
	£	£
Fees payable to the independent examiner for independent examination of the financial statements	720	720

10. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

11. Creditors: amounts falling due after more than one year

	2022	2021
	£	£
Accruals and deferred income	<u>1,440</u>	<u>1,440</u>

Jewish Medical Association (UK)
Notes to the Financial Statements *(continued)*
Year ended 31 July 2022

12. Analysis of changes in net debt

	At 1 Aug 2021	Cash flows	At 31 Jul 2022
	£	£	£
Cash at bank and in hand	<u>32,737</u>	<u>8,908</u>	<u>41,645</u>

Jewish Medical Association (UK)

Management Information

Year ended 31 July 2022

The following pages do not form part of the financial statements.

Jewish Medical Association (UK)
Detailed Statement of Financial Activities
Year ended 31 July 2022

	2022 £	2021 £
Income and endowments		
Donations and legacies		
Donations	18,500	5,192
Subscriptions	7,100	9,719
Gift Aid	927	1,870
	<u>26,527</u>	<u>16,781</u>
 Investment income		
Other interest receivable	—	8
	<u>—</u>	<u>8</u>
 Other income		
Income from charitable activities	—	50
	<u>—</u>	<u>50</u>
 Total income	<u>26,527</u>	<u>16,839</u>
 Expenditure		
Expenditure on charitable activities		
Direct charitable costs	9,341	10,114
Fundraising activity	1,948	1,343
Bursaries	1,800	700
Charitable activity – support costs	3,810	3,350
Governance costs	720	720
	<u>17,619</u>	<u>16,227</u>
 Total expenditure	<u>17,619</u>	<u>16,227</u>
 Net income	<u>8,908</u>	<u>612</u>