

THE FRIENDS OF CARE FOR THE NEEDY, JERUSALEM CHARITY FUND

England & Wales · Charity number 278467

Details

Status Registered

Legal form Other

Registered 1979-11-06

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

Contact

Address 25 Highcroft Gardens
London
NW11 0LY

Phone 02084554980

Activities

Objects: THE RELIEF OF POVERTY AND SICKNESS AMONGST THE INHABITANTS OF JERUSALEM, ISRAEL AS THE TRUSTEES IN THEIR ABSOLUTE DISCRETION FROM TIME TO TIME DETERMINE.

Activities: TO STRIVE FOR THE ALLEVIATION OF POVERTY IN THE JERUSALEM AREA

Classification

- **How:** Makes Grants To Individuals, Provides Advocacy/advice/information
- **What:** The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief
- **Who:** Other Defined Groups

Geography

- **Area of benefit:** JERUSALEM, ISRAEL
- Israel

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£18,733	£20,221	-	-
2023-12-31	£26,609	£24,296	-	-
2022-12-31	£18,630	£19,203	-	-
2021-12-31	£20,864	£28,215	-	-
2020-12-31	£36,121	£33,210	-	-

Trustees

Name	Role	Appointed
MICHAEL LAURENT VAN MESSEL		
STUART ZVI HAMMOND		

THE FRIENDS OF CARE FOR THE NEEDY, JERUSALEM CHARITY FUND

England & Wales - Charity number 278467

Accounts

Charity registration number 278467

**FRIENDS OF CARE FOR THE NEEDY OF JERUSALEM
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

FRIENDS OF CARE FOR THE NEEDY OF JERUSALEM

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr Stuart Zvi Hammond Mr Michael Laurent van Messel
Charity number	278467
Principal address	25 Highcroft Gardens London NW11 0LY
Independent examiner	Anthony Epstein FCA Paragon Partners Limited Churchill House 137 - 139 Brent Street London NW4 4DJ

FRIENDS OF CARE FOR THE NEEDY OF JERUSALEM

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FRIENDS OF CARE FOR THE NEEDY OF JERUSALEM

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees present their annual report and financial statements for the year ended 31 December 2023.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing deed, the Charities Act 2011 and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

Objectives and activities

The charity's objectives are primarily the alleviation of poverty in the Jerusalem area and the provision of financial or other assistance and guidance to those such as the sick and elderly, widows and orphans, and to families blessed with many children, who seek its help and support. There has been no change to these objectives during the year.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

During the year the charity supported its charitable objectives and the amount of donations made during the year amounted to £24,000.

Financial review

The statement of financial activities shows a net surplus of £2,313 (2022 - £573 deficit) for the year after donations paid amounting to £24,000 (2022 - £19,000).

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

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 the major risks.

Structure, governance and management

The charity was established by a charitable trust deed in 1979.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr Stuart Zvi Hammond

Mr Michael Laurent van Messel

Appointment of trustees is governed by the Trust Deed of the charity.

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



Mr Michael Laurent van Messel
Trustee

11 October 2024

FRIENDS OF CARE FOR THE NEEDY OF JERUSALEM

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF FRIENDS OF CARE FOR THE NEEDY OF JERUSALEM

I report to the trustees on my examination of the financial statements of Friends of Care for the Needy of Jerusalem (the charity) for the year ended 31 December 2023.

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 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of 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

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 130 of the 2011 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 financial statements to be reached.


Anthony Epstein FCA

Paragon Partners Limited
Churchill House
137 - 139 Brent Street
London
NW4 4DJ

Dated: 11 October 2024

FRIENDS OF CARE FOR THE NEEDY OF JERUSALEM

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Income from:			
Donations and legacies	3	26,609	18,630
Total income		<u>26,609</u>	<u>18,630</u>
Expenditure on:			
Charitable activities	4	24,000	19,000
Other expenditure	7	296	203
Total expenditure		<u>24,296</u>	<u>19,203</u>
Net income/(expenditure) and movement in funds		2,313	(573)
Reconciliation of funds:			
Fund balances at 1 January 2023		168	741
Fund balances at 31 December 2023		<u>2,481</u>	<u>168</u>

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

FRIENDS OF CARE FOR THE NEEDY OF JERUSALEM

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2023

	Notes	2023 £	£	2022 £	£
Current assets					
Cash at bank and in hand		5,481		3,668	
Current liabilities	9	(3,000)		(3,500)	
Net current assets			2,481		168
Net assets excluding pension liability			2,481		168
The funds of the charity					
Unrestricted funds			2,481		168
			2,481		168

The financial statements were approved by the trustees on 11 October 2024


 Mr Michael Laurent van Messel
 Trustee

FRIENDS OF CARE FOR THE NEEDY OF JERUSALEM

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

Charity information

Friends of Care for the Needy of Jerusalem is a Charity declaration of trust dated 26 June 1979.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, 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 have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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 £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

FRIENDS OF CARE FOR THE NEEDY OF JERUSALEM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

(Continued)

1 Accounting policies

1.5 Expenditure

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.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including trade and other payables and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Donations and gifts	26,609	18,630

FRIENDS OF CARE FOR THE NEEDY OF JERUSALEM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

4 Expenditure on charitable activities

	2023 £	2022 £
Direct costs		
Charitable donations	24,000	19,000
	<u>24,000</u>	<u>19,000</u>
Analysis by fund		
Unrestricted funds	24,000	19,000
	<u>24,000</u>	<u>19,000</u>

5 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year.

6 Employees

There were no employees in the year.

7 Other

	Unrestricted funds 2023	Unrestricted funds 2022
Other expenditure	296	203
	<u>296</u>	<u>203</u>

8 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

9 Current liabilities

	2023 £	2022 £
Accruals and deferred income	3,000	3,500
	<u>3,000</u>	<u>3,500</u>

FRIENDS OF CARE FOR THE NEEDY OF JERUSALEM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

10 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 January 2023	Incoming resources	Resources expended	At 31 December 2023
	£	£	£	£
General funds	168	26,609	(24,296)	2,481
	<u>168</u>	<u>26,609</u>	<u>(24,296)</u>	<u>2,481</u>
Previous year:	At 1 January 2022	Incoming resources	Resources expended	At 31 December 2022
	£	£	£	£
General funds	741	18,630	(19,203)	168
	<u>741</u>	<u>18,630</u>	<u>(19,203)</u>	<u>168</u>

11 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

THE FRIENDS OF CARE FOR THE NEEDY, JERUSALEM CHARITY FUND

England & Wales - Charity number 278467

Accounts

Charity Registration No. 278467

**FRIENDS OF CARE FOR THE NEEDY OF JERUSALEM
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

FRIENDS OF CARE FOR THE NEEDY OF JERUSALEM

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr Stuart Zvi Hammond Mr Michael Laurent van Messel
Charity number	278467
Principal address	25 Highcroft Gardens London NW11 0LY
Independent examiner	Anthony Epstein FCA Paragon Partners Limited Churchill House 137 - 139 Brent Street London NW4 4DJ

FRIENDS OF CARE FOR THE NEEDY OF JERUSALEM

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FRIENDS OF CARE FOR THE NEEDY OF JERUSALEM

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees present their report and financial statements for the year ended 31 December 2020.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing deed, the Charities Act 2011 and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

Objectives and activities

The charity's objectives are primarily the alleviation of poverty in the Jerusalem area and the provision of financial or other assistance and guidance to those such as the sick and elderly, widows and orphans, and to families blessed with many children, who seek its help and support. There has been no change to these objectives during the year.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

During the year the charity supported its charitable objectives and the amount of donations made during the year amounted to £33,000.

Financial review

The statement of financial activities shows a net income of £2,911 for the year. The trustees expect further increase in net income in the coming year.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

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 the major risks.

Structure, governance and management

The charity was established by a charitable trust deed in 1979.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr Stuart Zvi Hammond

Mr Michael Laurent van Messel

Appointment of trustees is governed by the Trust Deed of the charity.

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



Mr Michael Laurent van Messel

Trustee

Dated: 21 October 2021

FRIENDS OF CARE FOR THE NEEDY OF JERUSALEM

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF FRIENDS OF CARE FOR THE NEEDY OF JERUSALEM

I report to the trustees on my examination of the financial statements of Friends of Care for the Needy of Jerusalem (the charity) for the year ended 31 December 2020.

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 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of 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

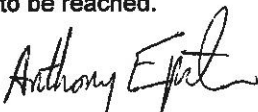
Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 130 of the 2011 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 financial statements to be reached.


Anthony Epstein FCA

Paragon Partners Limited
Churchill House
137 - 139 Brent Street
London
NW4 4DJ

Dated: 21 October 2021

FRIENDS OF CARE FOR THE NEEDY OF JERUSALEM

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	Unrestricted funds 2020 £	Unrestricted funds 2019 £
Income from:			
Donations and legacies	3	36,121	30,305
		<hr/>	<hr/>
Expenditure on:			
Charitable activities	4	33,000	30,000
Other	7	210	60
		<hr/>	<hr/>
Total resources expended		33,210	30,060
		<hr/>	<hr/>
Net income for the year/ Net movement in funds		2,911	245
Fund balances at 1 January 2020		5,181	4,936
		<hr/>	<hr/>
Fund balances at 31 December 2020		8,092	5,181
		<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.

FRIENDS OF CARE FOR THE NEEDY OF JERUSALEM

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2020

	Notes	2020 £	£	2019 £	£
Current assets					
Cash at bank and in hand		12,592		5,181	
Current liabilities	8	(4,500)		-	
Net current assets			8,092		5,181
Income funds					
Unrestricted funds			8,092		5,181
			8,092		5,181

The financial statements were approved by the Trustees on 21 October 2021



Mr Michael Laurent van Messel
Trustee

FRIENDS OF CARE FOR THE NEEDY OF JERUSALEM

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

Charity information

Friends of Care for the Needy of Jerusalem is a Charity declaration of trust dated 26 June 1979.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011 and "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 applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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 £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

FRIENDS OF CARE FOR THE NEEDY OF JERUSALEM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies **(Continued)**

1.5 Expenditure

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.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including trade and other payables and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2020	2019
	£	£
Donations and gifts	36,121	30,305

FRIENDS OF CARE FOR THE NEEDY OF JERUSALEM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

4 Charitable activities

	2020 £	2019 £
Charitable donations	33,000	30,000

5 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year.

6 Employees

The average monthly number of employees during the year was:

	2020 Number	2019 Number
Total	-	-

7 Other

	Unrestricted funds 2020	Unrestricted funds 2019
Other expenditure	210	60
	210	60

8 Current liabilities

	2020 £	2019 £
Accruals and deferred income	4,500	-

9 Related party transactions

There were no disclosable related party transactions during the year (2019 - none).