

BRITISH FRIENDS OF GESHER

England & Wales · Charity number 291846

Details

Status Registered

Legal form Other

Registered 1985-06-14

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

Contact

Address c/o HMSA Limited
Unit 13
Second Floor
Olympia House
Armitage Road
London
NW11 8RQ

Phone 02077249434

Email info@gesheruk.org

Website www.gesheruk.org

Activities

Objects: THE FUTHERANCE OF THE EDUCATION OF THE JEWISH PUBLIC IN ISRAEL IN PARTICULAR AND THROUGHOUT THE WORLD IN GENERAL BY PROMOTING THE KNOWLEDGE AND APPRECIATION OF THE JEWISH HERITAGE AND TRADITIONAL RELIGIOUS AND MORAL VALUES IN SUCH MANNER AS THE TRUSTEES IN THEIR ABSOLUTE DISCRETION MAY FROM TIME TO TIME DETERMINE.

Activities: GESHER'S MAIN ACTIVITY IS DESIGNING & FUNDING PROJECTS THAT BUILD LINKS, REMOVE BARRIERS & ENCOURAGE UNDERSTANDING BETWEEN JEWS OF DIFFERENT BACKGROUNDS & STRENGTHEN THEIR SHARED IDENTITY. PROGRAMMES REACH A WIDE RANGE OF AGE GROUPS VIA EDUCATIONAL PROJECTS, MEDIA INITIATIVES, LEADERSHIP COURSES & MEDIATION TO ENABLE A STRONGER, MORE PROSPEROUS & UNITED JEWISH PEOPLE IN ISRAEL & AROUND THE WORLD.

Classification

- **How:** Makes Grants To Organisations
- **What:** Education/training, Religious Activities
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** ISRAEL IN PARTICULAR AND THROUGHOUT THE WORLD IN GENERAL
- Israel
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-05	£32,804	£31,845	-	-
2024-04-05	£52,263	£50,464	-	-
2023-04-05	£26,989	£35,469	-	-
2022-04-05	£59,878	£53,860	-	-
2021-04-05	£84,405	£88,589	-	-

Trustees

Name	Role	Appointed
Boris Ben-Ari		2015-06-30
GEOFFREY HUGH MELAMET		2015-01-15
Ian Gary Carno		2025-01-15

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2025
FOR
BRITISH FRIENDS OF GESHER**

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BRITISH FRIENDS OF GESHER

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 5 APRIL 2025

The trustees present their report with the financial statements of the charity for the year ended 5 April 2025. 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the charity are;

- to promote Jewish education in general; and
- to provide financial assistance to Gesher, a well-known educational organisation in Israel that provides programmes to promote knowledge of, and appreciation of, the Jewish heritage and traditional Jewish values and development of the feeling of a common bond to bridge the gap between the different strata of Israeli society.

The trustees have had regard to the guidance on public benefit issued by the Charity Commission when reviewing the charity's aims and objectives and in planning future activities.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

During the year under review the Charity has continued to raise awareness and funds in the UK to support Gesher in Israel, including the Israeli Dialogue project

FINANCIAL REVIEW

Reserves policy

The charity has a policy to maintain sufficient reserves at all times to meet any liabilities that may arise in the foreseeable future.

Funds in deficit

There are no funds in deficit.

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

291846

Principal address

C/O HMSA
14 Manchester Square
London
W1U 3PP

Trustees

G H Melamet
B B L Ben-Ari
Rabbi B Levene

Independent Examiner

Simon Stern ACA
Stern Associates
Chartered Accountants
2 Helenslea Avenue
London
NW11 8ND

BRITISH FRIENDS OF GESHER

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 5 APRIL 2025**

Approved by order of the board of trustees on 21 September 2025 and signed on its behalf by:

G H Melamet - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BRITISH FRIENDS OF GESHER

Independent examiner's report to the trustees of British Friends of Gesher

I report to the charity trustees on my examination of the accounts of British Friends of Gesher (the Trust) for the year ended 5 April 2025.

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.

Simon Stern ACA

Stern Associates
Chartered Accountants
2 Helenslea Avenue
London
NW11 8ND

21 September 2025

BRITISH FRIENDS OF GESHER

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5 APRIL 2025**

	Notes	Unrestricted fund £	Restricted fund £	5.4.25 Total funds £	5.4.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		<u>32,804</u>	<u>-</u>	<u>32,804</u>	<u>52,263</u>
EXPENDITURE ON					
Raising funds	2	845	-	845	964
Charitable activities					
Grant making to institutions		<u>31,000</u>	<u>-</u>	<u>31,000</u>	<u>50,000</u>
Total		<u>31,845</u>	<u>-</u>	<u>31,845</u>	<u>50,964</u>
NET INCOME		959	-	959	1,299
RECONCILIATION OF FUNDS					
Total funds brought forward		11,228	-	11,228	9,929
TOTAL FUNDS CARRIED FORWARD		<u><u>12,187</u></u>	<u><u>-</u></u>	<u><u>12,187</u></u>	<u><u>11,228</u></u>

The notes form part of these financial statements

BRITISH FRIENDS OF GESHER

BALANCE SHEET
5 APRIL 2025

	Notes	Unrestricted fund £	Restricted fund £	5.4.25 Total funds £	5.4.24 Total funds £
CURRENT ASSETS					
Cash at bank		12,907	-	12,907	11,948
CREDITORS					
Amounts falling due within one year	6	(720)	-	(720)	(720)
NET CURRENT ASSETS		<u>12,187</u>	<u>-</u>	<u>12,187</u>	<u>11,228</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		12,187	-	12,187	11,228
NET ASSETS		<u>12,187</u>	<u>-</u>	<u>12,187</u>	<u>11,228</u>
FUNDS	7				
Unrestricted funds				12,187	11,228
TOTAL FUNDS				<u>12,187</u>	<u>11,228</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 21 September 2025 and were signed on its behalf by:

G H Melamet - Trustee

B B L Ben-Ari - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2025

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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

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.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2025

2. RAISING FUNDS**Raising donations and legacies**

	5.4.25 £	5.4.24 £
Fundraising costs and events	24	24
Support costs	821	940
	<u>845</u>	<u>964</u>

3. GRANTS PAYABLE

	5.4.25 £	5.4.24 £
Grant making to institutions	<u>31,000</u>	<u>50,000</u>

Grants to institutions relate to grants made to Gesher, an educational organisation in Israel.

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 5 April 2025 nor for the year ended 5 April 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 5 April 2025 nor for the year ended 5 April 2024.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	<u>52,263</u>	<u>-</u>	<u>52,263</u>
EXPENDITURE ON			
Raising funds	964	-	964
Charitable activities			
Grant making to institutions	<u>49,500</u>	<u>500</u>	<u>50,000</u>
Total	<u>50,464</u>	<u>500</u>	<u>50,964</u>
NET INCOME/(EXPENDITURE)	1,799	(500)	1,299
RECONCILIATION OF FUNDS			
Total funds brought forward	9,429	500	9,929
TOTAL FUNDS CARRIED FORWARD	<u>11,228</u>	<u>-</u>	<u>11,228</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2025

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	5.4.25 £	5.4.24 £
Other creditors	720	720

7. MOVEMENT IN FUNDS

	At 6.4.24 £	Net movement in funds £	At 5.4.25 £
Unrestricted funds			
General fund	11,228	959	12,187
TOTAL FUNDS	<u>11,228</u>	<u>959</u>	<u>12,187</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	32,804	(31,845)	959
TOTAL FUNDS	<u>32,804</u>	<u>(31,845)</u>	<u>959</u>

Comparatives for movement in funds

	At 6.4.23 £	Net movement in funds £	At 5.4.24 £
Unrestricted funds			
General fund	9,429	1,799	11,228
Restricted funds			
Retricted	500	(500)	-
TOTAL FUNDS	<u>9,929</u>	<u>1,299</u>	<u>11,228</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2025

7. 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	52,263	(50,464)	1,799
Restricted funds			
Retricted	-	(500)	(500)
TOTAL FUNDS	<u>52,263</u>	<u>(50,964)</u>	<u>1,299</u>

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

	At 6.4.23 £	Net movement in funds £	At 5.4.25 £
Unrestricted funds			
General fund	9,429	2,758	12,187
Restricted funds			
Retricted	500	(500)	-
TOTAL FUNDS	<u>9,929</u>	<u>2,258</u>	<u>12,187</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	85,067	(82,309)	2,758
Restricted funds			
Retricted	-	(500)	(500)
TOTAL FUNDS	<u>85,067</u>	<u>(82,809)</u>	<u>2,258</u>

8. RELATED PARTY DISCLOSURES

There were no related party transactions during the year other than donations from trustees in the normal course of the charity's activities.

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2024
FOR
BRITISH FRIENDS OF GESHER**

BRITISH FRIENDS OF GESHER

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FOR THE YEAR ENDED 5 APRIL 2024

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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 5 APRIL 2024**

The trustees present their report with the financial statements of the charity for the year ended 5 April 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the charity are;

- to promote Jewish education in general; and
- to provide financial assistance to Gesher, a well-known educational organisation in Israel that provides programmes to promote knowledge of, and appreciation of, the Jewish heritage and traditional Jewish values and development of the feeling of a common bond to bridge the gap between the different strata of Israeli society.

The trustees have had regard to the guidance on public benefit issued by the Charity Commission when reviewing the charity's aims and objectives and in planning future activities.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During the year under review the Charity has continued to raise awareness and funds in the UK to support Gesher in Israel, including the Israeli Dialogue project

FINANCIAL REVIEW

Reserves policy

The charity has a policy to maintain sufficient reserves at all times to meet any liabilities that may arise in the foreseeable future.

Funds in deficit

There are no funds in deficit.

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

291846

Principal address

C/O HMSA
14 Manchester Square
London
W1U 3PP

Trustees

G H Melamet
B B L Ben-Ari
Rabbi B Levene

Independent Examiner

Simon Stern ACA
Stern Associates
Chartered Accountants
2 Helenslea Avenue
London
NW11 8ND

BRITISH FRIENDS OF GESHER

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 5 APRIL 2024**

Approved by order of the board of trustees on 11 November 2024 and signed on its behalf by:

G H Melamet - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BRITISH FRIENDS OF GESHER

Independent examiner's report to the trustees of British Friends of Gesher

I report to the charity trustees on my examination of the accounts of British Friends of Gesher (the Trust) for the year ended 5 April 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.

Simon Stern ACA

Stern Associates
Chartered Accountants
2 Helenslea Avenue
London
NW11 8ND

11 November 2024

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5 APRIL 2024**

	Notes	Unrestricted fund £	Restricted fund £	5.4.24 Total funds £	5.4.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		<u>52,263</u>	<u>-</u>	<u>52,263</u>	<u>26,989</u>
EXPENDITURE ON					
Raising funds	2	964	-	964	4,029
Charitable activities					
Grant making to institutions		<u>49,500</u>	<u>500</u>	<u>50,000</u>	<u>31,440</u>
Total		<u>50,464</u>	<u>500</u>	<u>50,964</u>	<u>35,469</u>
NET INCOME/(EXPENDITURE)		1,799	(500)	1,299	(8,480)
RECONCILIATION OF FUNDS					
Total funds brought forward		9,429	500	9,929	18,409
TOTAL FUNDS CARRIED FORWARD		<u><u>11,228</u></u>	<u><u>-</u></u>	<u><u>11,228</u></u>	<u><u>9,929</u></u>

The notes form part of these financial statements

BRITISH FRIENDS OF GESHER

BALANCE SHEET

5 APRIL 2024

	Notes	Unrestricted fund £	Restricted fund £	5.4.24 Total funds £	5.4.23 Total funds £
CURRENT ASSETS					
Cash at bank		11,948	-	11,948	10,649
CREDITORS					
Amounts falling due within one year	6	(720)	-	(720)	(720)
NET CURRENT ASSETS		<u>11,228</u>	<u>-</u>	<u>11,228</u>	<u>9,929</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		11,228	-	11,228	9,929
NET ASSETS		<u>11,228</u>	<u>-</u>	<u>11,228</u>	<u>9,929</u>
FUNDS	7				
Unrestricted funds				11,228	9,429
Restricted funds				-	500
TOTAL FUNDS				<u>11,228</u>	<u>9,929</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 11 November 2024 and were signed on its behalf by:

G H Melamet - Trustee

B B L Ben-Ari - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

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.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2024
2. RAISING FUNDS**Raising donations and legacies**

	5.4.24 £	5.4.23 £
Fundraising costs and events	24	4,600
Support costs	940	(571)
	<u>964</u>	<u>4,029</u>

3. GRANTS PAYABLE

	5.4.24 £	5.4.23 £
Grant making to institutions	<u>50,000</u>	<u>30,000</u>

Grants to institutions relate to grants made to Gesher, an educational organisation in Israel.

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 5 April 2024 nor for the year ended 5 April 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 5 April 2024 nor for the year ended 5 April 2023.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	<u>26,489</u>	<u>500</u>	<u>26,989</u>
EXPENDITURE ON			
Raising funds	4,029	-	4,029
Charitable activities			
Grant making to institutions	<u>31,440</u>	<u>-</u>	<u>31,440</u>
Total	<u>35,469</u>	<u>-</u>	<u>35,469</u>
NET INCOME/(EXPENDITURE)	(8,980)	500	(8,480)
RECONCILIATION OF FUNDS			
Total funds brought forward	18,409	-	18,409
TOTAL FUNDS CARRIED FORWARD	<u>9,429</u>	<u>500</u>	<u>9,929</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2024

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	5.4.24 £	5.4.23 £
Other creditors	720	720

7. MOVEMENT IN FUNDS

	At 6.4.23 £	Net movement in funds £	At 5.4.24 £
Unrestricted funds			
General fund	9,429	1,799	11,228
Restricted funds			
Retricted	500	(500)	-
TOTAL FUNDS	<u>9,929</u>	<u>1,299</u>	<u>11,228</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	52,263	(50,464)	1,799
Restricted funds			
Retricted	-	(500)	(500)
TOTAL FUNDS	<u>52,263</u>	<u>(50,964)</u>	<u>1,299</u>

Comparatives for movement in funds

	At 6.4.22 £	Net movement in funds £	At 5.4.23 £
Unrestricted funds			
General fund	18,409	(8,980)	9,429
Restricted funds			
Retricted	-	500	500
TOTAL FUNDS	<u>18,409</u>	<u>(8,480)</u>	<u>9,929</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2024

7. 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	26,489	(35,469)	(8,980)
Restricted funds			
Retricted	500	-	500
TOTAL FUNDS	<u>26,989</u>	<u>(35,469)</u>	<u>(8,480)</u>

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

	At 6.4.22 £	Net movement in funds £	At 5.4.24 £
Unrestricted funds			
General fund	18,409	(7,181)	11,228
TOTAL FUNDS	<u>18,409</u>	<u>(7,181)</u>	<u>11,228</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	78,752	(85,933)	(7,181)
Restricted funds			
Retricted	500	(500)	-
TOTAL FUNDS	<u>79,252</u>	<u>(86,433)</u>	<u>(7,181)</u>

8. RELATED PARTY DISCLOSURES

There were no related party transactions during the year other than donations from trustees in the normal course of the charity's activities.

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5 APRIL 2024**

	5.4.24 £	5.4.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	52,263	26,989
Total incoming resources	52,263	26,989
EXPENDITURE		
Raising donations and legacies		
Fundraising costs and events	24	4,600
Charitable activities		
Grants to institutions	50,000	30,000
Support costs		
Management		
Sundries and gifts	-	23
Bank charges	220	126
	220	149
Governance costs		
Accountancy	720	720
Total resources expended	50,964	35,469
Net income/(expenditure)	1,299	(8,480)

This page does not form part of the statutory financial statements

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2023
FOR
BRITISH FRIENDS OF GESHER**

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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 5 APRIL 2023**

The trustees present their report with the financial statements of the charity for the year ended 5 April 2023. 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the charity are;

- to promote Jewish education in general; and
- to provide financial assistance to Gesher, a well-known educational organisation in Israel that provides programmes to promote knowledge of, and appreciation of, the Jewish heritage and traditional Jewish values and development of the feeling of a common bond to bridge the gap between the different strata of Israeli society.

The trustees have had regard to the guidance on public benefit issued by the Charity Commission when reviewing the charity's aims and objectives and in planning future activities.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During the year under review the Charity has continued to raise awareness and funds in the UK to support Gesher in Israel, including the Israeli Dialogue project

FINANCIAL REVIEW

Reserves policy

The charity has a policy to maintain sufficient reserves at all times to meet any liabilities that may arise in the foreseeable future.

Funds in deficit

There are no funds in deficit.

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

291846

Principal address

C/O HMSA
14 Manchester Square
London
W1U 3PP

Trustees

G H Melamet
B B L Ben-Ari
Rabbi B Levene

BRITISH FRIENDS OF GESHER

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 5 APRIL 2023**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Simon Stern ACA
Stern Associates
Chartered Accountants
2 Helenslea Avenue
London
NW11 8ND

Approved by order of the board of trustees on 17 November 2023 and signed on its behalf by:

G H Melamet - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BRITISH FRIENDS OF GESHER

Independent examiner's report to the trustees of British Friends of Gesher

I report to the charity trustees on my examination of the accounts of British Friends of Gesher (the Trust) for the year ended 5 April 2023.

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.

Simon Stern ACA

Stern Associates
Chartered Accountants
2 Helenslea Avenue
London
NW11 8ND

17 November 2023

BRITISH FRIENDS OF GESHER

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5 APRIL 2023**

	Notes	Unrestricted fund £	Restricted fund £	5.4.23 Total funds £	5.4.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		<u>26,489</u>	<u>500</u>	<u>26,989</u>	<u>59,878</u>
EXPENDITURE ON					
Raising funds	2	4,029	-	4,029	3,860
Charitable activities					
Grant making to institutions		<u>31,440</u>	<u>-</u>	<u>31,440</u>	<u>50,000</u>
Total		<u>35,469</u>	<u>-</u>	<u>35,469</u>	<u>53,860</u>
NET INCOME/(EXPENDITURE)		(8,980)	500	(8,480)	6,018
RECONCILIATION OF FUNDS					
Total funds brought forward		18,409	-	18,409	12,391
TOTAL FUNDS CARRIED FORWARD		<u><u>9,429</u></u>	<u><u>500</u></u>	<u><u>9,929</u></u>	<u><u>18,409</u></u>

The notes form part of these financial statements

BRITISH FRIENDS OF GESHER
**BALANCE SHEET
5 APRIL 2023**

	Notes	Unrestricted fund £	Restricted fund £	5.4.23 Total funds £	5.4.22 Total funds £
CURRENT ASSETS					
Cash at bank		10,149	500	10,649	19,129
CREDITORS					
Amounts falling due within one year	6	(720)	-	(720)	(720)
NET CURRENT ASSETS		<u>9,429</u>	<u>500</u>	<u>9,929</u>	<u>18,409</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>9,429</u>	<u>500</u>	<u>9,929</u>	<u>18,409</u>
NET ASSETS		<u>9,429</u>	<u>500</u>	<u>9,929</u>	<u>18,409</u>
FUNDS	7				
Unrestricted funds				9,429	18,409
Restricted funds				500	-
TOTAL FUNDS				<u>9,929</u>	<u>18,409</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 17 November 2023 and were signed on its behalf by:

G H Melamet - Trustee

B B L Ben-Ari - Trustee

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2023**

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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

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.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2023

2. RAISING FUNDS**Raising donations and legacies**

	5.4.23	5.4.22
	£	£
Fundraising costs and events	4,600	22
Support costs	(571)	3,838
	<u>4,029</u>	<u>3,860</u>

3. GRANTS PAYABLE

	5.4.23	5.4.22
	£	£
Grant making to institutions	<u>30,000</u>	<u>50,000</u>

Grants to institutions relate to grants made to Gesher, an educational organisation in Israel.

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 5 April 2023 nor for the year ended 5 April 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 5 April 2023 nor for the year ended 5 April 2022.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	<u>59,878</u>	<u>-</u>	<u>59,878</u>
EXPENDITURE ON			
Raising funds	3,860	-	3,860
Charitable activities			
Grant making to institutions	<u>50,000</u>	<u>-</u>	<u>50,000</u>
Total	<u>53,860</u>	<u>-</u>	<u>53,860</u>
NET INCOME	6,018	-	6,018
RECONCILIATION OF FUNDS			
Total funds brought forward	12,391	-	12,391

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2023

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
TOTAL FUNDS CARRIED FORWARD	<u>18,409</u>	<u>-</u>	<u>18,409</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	5.4.23 £	5.4.22 £
Other creditors	<u>720</u>	<u>720</u>

7. MOVEMENT IN FUNDS

	At 6.4.22 £	Net movement in funds £	At 5.4.23 £
Unrestricted funds			
General fund	18,409	(8,980)	9,429
Restricted funds			
Retricted	-	500	500
TOTAL FUNDS	<u>18,409</u>	<u>(8,480)</u>	<u>9,929</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	26,489	(35,469)	(8,980)
Restricted funds			
Retricted	500	-	500
TOTAL FUNDS	<u>26,989</u>	<u>(35,469)</u>	<u>(8,480)</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2023

7. MOVEMENT IN FUNDS - continued**Comparatives for movement in funds**

	At 6.4.21 £	Net movement in funds £	At 5.4.22 £
Unrestricted funds			
General fund	12,391	6,018	18,409
TOTAL FUNDS	<u>12,391</u>	<u>6,018</u>	<u>18,409</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	59,878	(53,860)	6,018
TOTAL FUNDS	<u>59,878</u>	<u>(53,860)</u>	<u>6,018</u>

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

	At 6.4.21 £	Net movement in funds £	At 5.4.23 £
Unrestricted funds			
General fund	12,391	(2,962)	9,429
Restricted funds			
Retricted	-	500	500
TOTAL FUNDS	<u>12,391</u>	<u>(2,462)</u>	<u>9,929</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2023

7. MOVEMENT IN FUNDS - continued

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	86,367	(89,329)	(2,962)
Restricted funds			
Retricted	500	-	500
TOTAL FUNDS	<u>86,867</u>	<u>(89,329)</u>	<u>(2,462)</u>

8. RELATED PARTY DISCLOSURES

There were no related party transactions during the year other than donations from trustees in the normal course of the charity's activities.

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2022
FOR
BRITISH FRIENDS OF GESHER**

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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 5 APRIL 2022**

The trustees present their report with the financial statements of the charity for the year ended 5 April 2022. 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the charity are;

- to promote Jewish education in general; and
- to provide financial assistance to Geshar, a well-known educational organisation in Israel that provides programmes to promote knowledge of, and appreciation of, the Jewish heritage and traditional Jewish values and development of the feeling of a common bond to bridge the gap between the different strata of Israeli society.

The trustees have had regard to the guidance on public benefit issued by the Charity Commission when reviewing the charity's aims and objectives and in planning future activities.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During the year under review the Charity continued to raise awareness and funds in the UK to support Geshar in Israel and the following programmes:

As part of the AM"l program to further Israel Diaspora Relations we launched the Connections program in partnership with the Jewish Agency whereby we pair gap year students with students studying Jewish identity in their pre-army academies and run a series of seminars to get them to develop a bond between one another. This past academic year we piloted the program with 20 institutions and in the current academic year already 50 institutions have joined the program.

Our Camp Geshar over the summer months reached a record high of 400 participants including several who we were able to include from low socio-economic backgrounds thanks to a scholarship fund set up by our philanthropic partners.

Our Dialogue Between Brothers program reached over 10,000 students across the country who took part in the two- day seminar to shatter stereotypes and break down barriers. The program was accompanied with an academic evaluation by professors from Tel Aviv University which bear out our hypothesis that this two-day intervention lowers the levels of hatred on the part of the participants towards the "other."

Finally, we have partnered this year with the Legacy Trust of the late Lord Rabbi Jonathan Sacks to develop and implement a leadership program for global Jewish leaders deriving inspiration from the writings and teachings of the late Rabbi Sacks. We hope to launch our first cohort during 2023.

FINANCIAL REVIEW

Reserves policy

The charity has a policy to maintain sufficient reserves at all times to meet any liabilities that may arise in the foreseeable future.

Funds in deficit

There are no funds in deficit.

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

291846

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 5 APRIL 2022**

Principal address

C/O HMSA
14 Manchester Square
London
W1U 3PP

Trustees

G H Melamet
B B L Ben-Ari
Rabbi B Levene

Independent Examiner

Simon Stern ACA
Stern Associates
Chartered Accountants
2 Helenslea Avenue
London
NW11 8ND

Approved by order of the board of trustees on 5 January 2023 and signed on its behalf by:

G H Melamet - Trustee

Independent examiner's report to the trustees of British Friends of Gesher

I report to the charity trustees on my examination of the accounts of British Friends of Gesher (the Trust) for the year ended 5 April 2022.

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.

Simon Stern ACA
Stern Associates
Chartered Accountants
2 Helenslea Avenue
London
NW11 8ND

5 January 2023

BRITISH FRIENDS OF GESHER

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5 APRIL 2022**

		5.4.22 Unrestricted fund £	5.4.21 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		<u>59,878</u>	<u>84,405</u>
EXPENDITURE ON			
Raising funds	2	3,860	589
Charitable activities			
Grant making to institutions		<u>50,000</u>	<u>88,000</u>
Total		<u>53,860</u>	<u>88,589</u>
NET INCOME/(EXPENDITURE)		6,018	(4,184)
RECONCILIATION OF FUNDS			
Total funds brought forward		<u>12,391</u>	<u>16,575</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>18,409</u></u>	<u><u>12,391</u></u>

The notes form part of these financial statements

BRITISH FRIENDS OF GESHER

BALANCE SHEET
5 APRIL 2022

	Notes	5.4.22 Unrestricted fund £	5.4.21 Total funds £
CURRENT ASSETS			
Debtors	6	-	2,753
Cash at bank		<u>19,129</u>	<u>11,018</u>
		19,129	13,771
CREDITORS			
Amounts falling due within one year	7	(720)	(1,380)
		<u>18,409</u>	<u>12,391</u>
NET CURRENT ASSETS			
		<u>18,409</u>	<u>12,391</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>18,409</u>	<u>12,391</u>
NET ASSETS			
		<u>18,409</u>	<u>12,391</u>
FUNDS	8		
Unrestricted funds		<u>18,409</u>	<u>12,391</u>
TOTAL FUNDS		<u>18,409</u>	<u>12,391</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 5 January 2023 and were signed on its behalf by:

G H Melamet - Trustee

B B L Ben-Ari - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2022

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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

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.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2022

2. RAISING FUNDS**Raising donations and legacies**

	5.4.22	5.4.21
	£	£
Fundraising costs and events	22	22
Support costs	<u>3,838</u>	<u>567</u>
	<u>3,860</u>	<u>589</u>

3. GRANTS PAYABLE

	5.4.22	5.4.21
	£	£
Grant making to institutions	<u>50,000</u>	<u>88,000</u>

Grants to institutions relate to grants made to Gesher, an educational organisation in Israel.

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 5 April 2022 nor for the year ended 5 April 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 5 April 2022 nor for the year ended 5 April 2021.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	<u>84,405</u>
EXPENDITURE ON	
Raising funds	589
Charitable activities	
Grant making to institutions	<u>88,000</u>
Total	<u>88,589</u>
NET INCOME/(EXPENDITURE)	(4,184)
RECONCILIATION OF FUNDS	
Total funds brought forward	<u>16,575</u>
TOTAL FUNDS CARRIED FORWARD	<u>12,391</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2022**6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	5.4.22 £	5.4.21 £
Other debtors	<u>-</u>	<u>2,753</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	5.4.22 £	5.4.21 £
Other creditors	<u>720</u>	<u>1,380</u>

8. MOVEMENT IN FUNDS

	At 6.4.21 £	Net movement in funds £	At 5.4.22 £
Unrestricted funds			
General fund	12,391	6,018	18,409
	<u>12,391</u>	<u>6,018</u>	<u>18,409</u>
TOTAL FUNDS	<u>12,391</u>	<u>6,018</u>	<u>18,409</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	59,878	(53,860)	6,018
	<u>59,878</u>	<u>(53,860)</u>	<u>6,018</u>
TOTAL FUNDS	<u>59,878</u>	<u>(53,860)</u>	<u>6,018</u>

Comparatives for movement in funds

	At 6.4.20 £	Net movement in funds £	At 5.4.21 £
Unrestricted funds			
General fund	16,575	(4,184)	12,391
	<u>16,575</u>	<u>(4,184)</u>	<u>12,391</u>
TOTAL FUNDS	<u>16,575</u>	<u>(4,184)</u>	<u>12,391</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2022

8. 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	84,405	(88,589)	(4,184)
TOTAL FUNDS	<u>84,405</u>	<u>(88,589)</u>	<u>(4,184)</u>

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

	At 6.4.20 £	Net movement in funds £	At 5.4.22 £
Unrestricted funds			
General fund	16,575	1,834	18,409
TOTAL FUNDS	<u>16,575</u>	<u>1,834</u>	<u>18,409</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	144,283	(142,449)	1,834
TOTAL FUNDS	<u>144,283</u>	<u>(142,449)</u>	<u>1,834</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions during the year other than donations from trustees in the normal course of the charity's activities.

This page does not form part of the statutory financial statements

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2021
FOR
BRITISH FRIENDS OF GESHER**

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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 5 APRIL 2021**

The trustees present their report with the financial statements of the charity for the year ended 5 April 2021. 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the charity are;

- to promote Jewish education in general; and
- to provide financial assistance to Geshar, a well-known educational organisation in Israel that provides programmes to promote knowledge of, and appreciation of, the Jewish heritage and traditional Jewish values and development of the feeling of a common bond to bridge the gap between the different strata of Israeli society.

The trustees have had regard to the guidance on public benefit issued by the Charity Commission when reviewing the charity's aims and objectives and in planning future activities.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During the year under review the Charity has continued to raise awareness and funds in the UK to support Geshar in Israel and the following programmes:

Geshar has launched a new program called AM"l to strengthen the relationship between Israelis and Jews in the Diaspora. The program has led to the creation of a new department in Geshar which focus exclusively on this area.

In addition, the conflict between the ultra-orthodox and the general society is one in which we have become even more active. We carried out a study in February together with Kantar International to measure which conflicts are most pressing in society. One of the projects that came out of this study was a new program called Dialogue Between Brothers. Through facilitating a meeting between the ultra-orthodox and other members of the Jewish community we are able to shatter stereotypes and break down barriers.

Finally, notwithstanding the challenges presented by operating in a Covid era, we have been able to maintain all of other programming and when needed we have moved some of that programming to Zoom and other online medium.

FINANCIAL REVIEW

Reserves policy

The charity has a policy to maintain sufficient reserves at all times to meet any liabilities that may arise in the foreseeable future.

Funds in deficit

There are no funds in deficit.

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

291846

Principal address

C/O HMSA
14 Manchester Square
London

BRITISH FRIENDS OF GESHER

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 5 APRIL 2021**

Trustees

G H Melamet
B B L Ben-Ari
Rabbi B Levene

Independent Examiner

Simon Stern ACA
Stern Associates
Chartered Accountants
2 Helenslea Avenue
London
NW11 8ND

Approved by order of the board of trustees on 12 January 2022 and signed on its behalf by:

G H Melamet - Trustee

Independent examiner's report to the trustees of British Friends of Gesher

I report to the charity trustees on my examination of the accounts of British Friends of Gesher (the Trust) for the year ended 5 April 2021.

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.

Simon Stern ACA
Stern Associates
Chartered Accountants
2 Helenslea Avenue
London
NW11 8ND

12 January 2022

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5 APRIL 2021

		5.4.21 Unrestricted fund £	5.4.20 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		84,405	117,902
Investment income	2	-	16
Total		84,405	117,918
EXPENDITURE ON			
Raising funds	3	589	35,497
Charitable activities			
Grant making to institutions		88,000	140,000
Total		88,589	175,497
NET INCOME/(EXPENDITURE)		(4,184)	(57,579)
RECONCILIATION OF FUNDS			
Total funds brought forward		16,575	74,154
TOTAL FUNDS CARRIED FORWARD		<u>12,391</u>	<u>16,575</u>

The notes form part of these financial statements

BRITISH FRIENDS OF GESHER**BALANCE SHEET
5 APRIL 2021**

		5.4.21 Unrestricted fund £	5.4.20 Total funds £
CURRENT ASSETS	Notes		
Debtors	8	2,753	2,753
Cash at bank		<u>11,018</u>	<u>14,722</u>
		13,771	17,475
CREDITORS			
Amounts falling due within one year	9	(1,380)	(900)
		<u> </u>	<u> </u>
NET CURRENT ASSETS		<u>12,391</u>	<u>16,575</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>12,391</u>	<u>16,575</u>
		<u> </u>	<u> </u>
NET ASSETS		<u>12,391</u>	<u>16,575</u>
FUNDS	10		
Unrestricted funds		<u>12,391</u>	<u>16,575</u>
TOTAL FUNDS		<u>12,391</u>	<u>16,575</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 12 January 2022 and were signed on its behalf by:

G H Melamet - Trustee

B B L Ben-Ari - Trustee

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2021**

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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

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. INVESTMENT INCOME

	5.4.21	5.4.20
	£	£
Interest received	-	16
	<u> </u>	<u> </u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2021

3. RAISING FUNDS**Raising donations and legacies**

	5.4.21	5.4.20
	£	£
Fundraising costs and events	22	5,967
Support costs	<u>567</u>	<u>29,530</u>
	<u>589</u>	<u>35,497</u>

4. GRANTS PAYABLE

	5.4.21	5.4.20
	£	£
Grant making to institutions	<u>88,000</u>	<u>140,000</u>

Grants to institutions relate to grants made to Gesher, an educational organisation in Israel.

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 5 April 2021 nor for the year ended 5 April 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 5 April 2021 nor for the year ended 5 April 2020.

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	5.4.21	5.4.20
Administrative staff	<u>-</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	117,902
Investment income	<u>16</u>
Total	117,918
EXPENDITURE ON	
Raising funds	35,497
Charitable activities	
Grant making to institutions	140,000

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2021

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
Total	175,497
NET INCOME/(EXPENDITURE)	(57,579)
RECONCILIATION OF FUNDS	
Total funds brought forward	74,154
TOTAL FUNDS CARRIED FORWARD	<u>16,575</u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	5.4.21 £	5.4.20 £
Other debtors	<u>2,753</u>	<u>2,753</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	5.4.21 £	5.4.20 £
Other creditors	<u>1,380</u>	<u>900</u>

10. MOVEMENT IN FUNDS

	At 6.4.20 £	Net movement in funds £	At 5.4.21 £
Unrestricted funds			
General fund	16,575	(4,184)	12,391
TOTAL FUNDS	<u>16,575</u>	<u>(4,184)</u>	<u>12,391</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	84,405	(88,589)	(4,184)
TOTAL FUNDS	<u>84,405</u>	<u>(88,589)</u>	<u>(4,184)</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2021

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 6.4.19 £	Net movement in funds £	At 5.4.20 £
Unrestricted funds			
General fund	74,154	(57,579)	16,575
TOTAL FUNDS	<u>74,154</u>	<u>(57,579)</u>	<u>16,575</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	117,918	(175,497)	(57,579)
TOTAL FUNDS	<u>117,918</u>	<u>(175,497)</u>	<u>(57,579)</u>

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

	At 6.4.19 £	Net movement in funds £	At 5.4.21 £
Unrestricted funds			
General fund	74,154	(61,763)	12,391
TOTAL FUNDS	<u>74,154</u>	<u>(61,763)</u>	<u>12,391</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	202,323	(264,086)	(61,763)
TOTAL FUNDS	<u>202,323</u>	<u>(264,086)</u>	<u>(61,763)</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions during the year other than donations from trustees in the normal course of the charity's activities.