

**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)
NET CURRENT ASSETS		<u>12,391</u>	<u>16,575</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		12,391	16,575
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.