

BRITISH FRIENDS OF ALEH

England & Wales · Charity number 327766

Details

Other names	THE ALEH CHARITABLE FOUNDATION
Status	Registered
Legal form	Other
Registered	1988-04-15
Register	View on the Charity Commission register

Contact

Address	37 Ferncroft Avenue London NW3 7PG
Phone	07426317496

Activities

Objects: THE ADVANCEMENT OF EDUCATION AMONGST PHYSICALLY AND MENTALLY HANDICAPPED CHILDREN AND IN PARTICULAR THE FURTHERANCE OF THE EDUCATIONAL OBJECTS AND ACTIVITIES OF THE ALEH HOME IN B'NEI BRAK NEAR TEL AVIV IN THE STATE OF ISRAEL AND OF ALL SUCH OTHER CHARITABLE INSTITUTIONS AS ARE FOUNDED FOR THE PURPOSE OF PROMOTING THE AFOREMENTIONED OBJECTS OR ANY OF THEM.

Activities: Raising funds and dispensing grants to institutions which care for children with special needs and in particular to the "Aleh" institutions in Israel.

Classification

- **How:** Makes Grants To Organisations
- **What:** Education/training, Disability
- **Who:** Children/young People, People With Disabilities

Geography

- Israel
- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-05	£272,178	£241,965	-	-
2024-04-05	£1,066,280	£1,087,718	£-10,389	0
2023-04-05	£126,055	£133,565	-	-
2022-04-05	£175,877	£216,532	-	-
2021-04-05	£235,023	£219,340	-	-

Trustees

Name	Role	Appointed
David Cohen		2012-06-19
Shlomo Rechtschaffen		2026-06-09
Yitzchak Fedder		2026-06-09
Zeev Adler		2026-06-09

Accounts

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

BRITISH FRIENDS OF ALEH

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BRITISH FRIENDS OF ALEH

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 5 APRIL 2025**

Trustees	David Cohen Alan Sacks Dr Hilda Cohen MBE
Charity registered number	327766
Principal office	37 Ferncroft Avenue London NW3 7PG
Independent examiner	Marc Levy FCA Blick Rothenberg Limited Chartered Accountants 16 Great Queen Street Covent Garden London WC2B 5AH

BRITISH FRIENDS OF ALEH

TRUSTEES' REPORT FOR THE YEAR ENDED 5 APRIL 2025

The trustees present their annual report together with the financial statements of the charity for the year 6 April 2024 to 5 April 2025.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and the relevant version of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The charity also operates under the names British Friends of ADI.

Objectives and activities

a. Policies and objectives

The charity's objectives are the raising of funds to promote the education of physically and mentally handicapped children.

In setting objectives and planning for activities, the trustees have given due consideration to general guidance published by the charity commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Grant-making policies

All charitable grants were provided to the ALEH and ADI homes in Israel to support a range of projects and programmes.

c. Reserves policy

The charity's policy is to hold a minimal level of reserves, sufficient to meet day-to-day fundraising and governance costs, whilst distributing all other income to the ALEH and ADI homes in Israel.

The charity is committed to using its resources in pursuit of its charitable objectives. It is also committed to maintaining a certain level of free reserves, which is prudent to meet on-going liabilities, sufficient to ensure that all grant commitments can be met and to protect the long-term future of the charity's activities. The trustees consider that the total closing unrestricted funds of £19,824 are adequate for its size of activities at the year end.

The charity held no restricted funds.

Achievements and performance

a. Main achievements of the charity

In line with the charitable objectives, grants were provided to ALEH and ADI homes in Israel

BRITISH FRIENDS OF ALEH

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2025

Achievements and performance (continued)

b. Review of activities and financial performance

The statement of financial activities set out on page 6 of the financial statements shows how the charity's incoming resources have been expended in the year ended 5 April 2025.

During the year, the charity continued to rely upon donations for the majority of its income, raising £272,178 (2024: £1,066,280).

Total expenditure for the year was £241,965 (2024: £1,087,718), which was defrayed on grants payable to charitable institutions of £223,491 (2024: £1,053,319), and support and governance costs of £18,474 (2024: £34,399).

The charity reports a net surplus for the year of £30,213 (2024: net deficit of £21,438).

The statement of financial position set out on page 7 of the financial statements shows the financial position of the charity at 5 April 2025.

The charity reports net assets of £19,824 (2024: net liabilities of £10,389) comprising of other debtors of £10,527 (2024: £Nil), cash at bank of £25,917 (2024: £1,611) and accruals of £16,620 (2024: £12,000).

The charity holds no restricted funds.

Financial review

a. Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Principal risk and uncertainties

The trustees actively review the major risks which the charity faces on a regular basis and undertake an annual review of the controls over key financial systems. The trustees have also examined other operational and business risks which the charity faces and confirm that they have established systems to mitigate these risks.

Structure, governance and management

a. Constitution

British Friends of Aleh is a registered charity, number 327766, and is constituted under a Trust deed dated 15 April 2015.

BRITISH FRIENDS OF ALEH

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2025

Structure, governance and management (continued)

b. Methods of appointment or election of trustees

The management of the charity is the responsibility of the trustees who are elected and co-opted under the terms of the Trust deed.

The trustees that served in the year were:

David Cohen
Alan Sacks
Dr Hilda Cohen MBE

c. Financial risk management

The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Approved by order of the members of the board of trustees and signed on their behalf by:

DocuSigned by:

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David Cohen

Date: 26-Jan-26 | 14:17 GMT

BRITISH FRIENDS OF ALEH**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 5 APRIL 2025****Independent examiner's report to the trustees of British Friends of Aleh ('the charity')**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 5 April 2025.

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work or for this report.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) 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 been withdrawn.

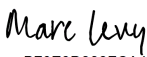
I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 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.

Signed:

DocuSigned by:

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Dated: 27-Jan-26 | 18:05 GMT

Marc Levy FCA
Blick Rothenberg Limited
 Chartered Accountants
 16 Great Queen Street
 Covent Garden
 London
 WC2B 5AH

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

	Note	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:				
Donations and legacies	3	272,178	272,178	1,066,280
Total income		272,178	272,178	1,066,280
Expenditure on:				
Charitable activities	4	241,965	241,965	1,087,718
Total expenditure		241,965	241,965	1,087,718
Net movement in funds		30,213	30,213	(21,438)
Reconciliation of funds:				
Total funds brought forward	10	(10,389)	(10,389)	11,049
Net movement in funds		30,213	30,213	(21,438)
Total funds carried forward		19,824	19,824	(10,389)

The statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 8 to 15 form part of these financial statements.

BRITISH FRIENDS OF ALEH
BALANCE SHEET
AS AT 5 APRIL 2025

	Note	2025 £	2024 £
Current assets			
Debtors: amounts falling due within one year		10,527	-
Cash at bank and in hand		25,917	1,611
		<u>36,444</u>	<u>1,611</u>
Current liabilities			
Creditors: amounts falling due within one year	9	(16,620)	(12,000)
		<u>19,824</u>	<u>(10,389)</u>
Net current assets / liabilities			
		<u>19,824</u>	<u>(10,389)</u>
Total assets less current liabilities			
		<u>19,824</u>	<u>(10,389)</u>
Total net assets			
		<u><u>19,824</u></u>	<u><u>(10,389)</u></u>
Charity funds			
Restricted funds	10	-	-
Unrestricted funds	10	19,824	(10,389)
		<u>19,824</u>	<u>(10,389)</u>
Total funds			
		<u><u>19,824</u></u>	<u><u>(10,389)</u></u>

The financial statements were approved and authorised for issue by the trustees and signed on their behalf by:

DocuSigned by:
David Cohen
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David Cohen

Date: 26-Jan-26 | 14:17 GMT

The notes on pages 8 to 15 form part of these financial statements.

**BRITISH FRIENDS OF ALEH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2025**

1. General information

British Friends of Aleh is a charity registered at the charity commission in England and Wales with charity number 327766. Its principal address is 37 Ferncroft Avenue, London, NW3 7PG.

The financial statements are presented in Sterling (£), which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and 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 Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

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

2.2 Going concern

After making enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence and meet its liabilities as they fall due for the foreseeable future, being a period of at least twelve months from the date these financial statements were approved. Accordingly, they continue to adopt the going concern basis in preparing the financial statements.

2.3 Income

Income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

**BRITISH FRIENDS OF ALEH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2025**

2. Accounting policies (continued)

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

2.5 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.6 Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.7 Financial instruments

The charity has elected to apply Sections 11 and 12 of FRS 102 in respect of financial instruments.

Financial assets and financial liabilities are recognised when the charity becomes party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

The charity's policies for its major classes of financial assets and financial liabilities are set out below.

**BRITISH FRIENDS OF ALEH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2025**

2. Accounting policies (continued)

Financial instruments (continued)

Financial assets

Basic financial assets, including cash and bank balances are initially recognised at transaction price, 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 for a similar debt instrument. Financing transactions are those in which payment is deferred beyond normal business terms or is financed at a rate of interest that is not a market rate.

Such assets are subsequently carried at amortised cost using the effective interest method, less any impairment.

Financial liabilities

Basic financial liabilities, including other creditors 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 for a similar debt instrument. Financing transactions are those in which payment is deferred beyond normal business terms or is financed at a rate of interest that is not a market rate.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Impairment of financial assets

Financial assets measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the statement of financial activities.

For financial assets measured at cost less impairment, the impairment loss is measured as the difference between the asset's carrying amount and the best estimate of the amount the charity would receive for the asset if it were to be sold at the reporting date.

For financial assets measured at amortised cost, the impairment loss is measured as the difference between the asset's carrying amount and the present value of estimated cash flows discounted at the asset's original effective interest rate. If the financial asset has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been had the impairment not previously been recognised. The impairment reversal is recognised in the statement of financial activities.

Derecognition of financial assets and financial liabilities

Financial assets are derecognised when (a) the contractual rights to the cash flows from the asset expire or are settled, or (b) substantially all the risks and rewards of the ownership of the asset are transferred to another party or (c) despite having retained some significant risks and rewards of ownership, control of the asset has been transferred to another party who has the practical ability to unilaterally sell the asset to an unrelated third party without imposing additional restrictions.

Financial liabilities are derecognised when the liability is extinguished, that is when the contractual obligation is discharged, cancelled or expires.

BRITISH FRIENDS OF ALEH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2025

2. Accounting policies (continued)

Financial instruments (continued)

Offsetting of financial assets and financial liabilities

Financial assets and liabilities are offset and the net amount reported in the balance sheet when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

2.8 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

3. Income from donations and legacies

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Donations	272,178	272,178	1,066,280

Included in donations is an amount of £ 10,527 (2024: £3,586) which is due to be received from HMRC as gift aid repayment claims.

4. Analysis of expenditure by activities

	Grant funding of activities 2025 £	Support costs 2025 £	Total funds 2025 £	Total funds 2024 £
Charitable activities	223,140	18,825	241,965	1,087,718
Total 2024	1,053,319	34,399	1,087,718	

BRITISH FRIENDS OF ALEH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2025

4. Analysis of expenditure by activities (continued)

Analysis of support costs

	Charitable activities 2025 £	Total funds 2025 £	Total funds 2024 £
Staff costs	4,013	4,013	15,127
Fundraising costs	8,861	8,861	5,426
Postage and stationery	352	352	246
Bank charges	979	979	705
Telephone	-	-	12
Governance costs	4,620	4,620	12,883
	<u>18,825</u>	<u>18,825</u>	<u>34,399</u>

Analysis of governance costs

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Legal and professional fees	-	-	788
Bookkeeping and payroll costs	-	-	95
Audit and accountancy fees	4,620	4,620	12,000
	<u>4,620</u>	<u>4,620</u>	<u>12,883</u>

BRITISH FRIENDS OF ALEH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2025

5. Analysis of grants

	Grants to Institutions 2025 £	Total funds 2025 £	Total funds 2024 £
Grants to institutions	223,140	223,140	1,053,319

The charity has made the following material grants to institutions during the year:

	2025 £	2024 £
Name of institution		
ADI Israel	170,651	1,020,030
ALEH Israel	52,489	33,289
	223,140	1,053,319

6. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £4,620 (Audit Fee in 2024 - £7,800), preparation of financial statements of £Nil (2024 - £4,200) and bookkeeping services of £Nil (2024: £95)

7. Staff costs

	2025 £	2024 £
Wages and salaries	4,013	14,400
Social security costs	-	727
	4,013	15,127

The average number of persons employed by the charity during the year was as follows:

	2025 No.	2024 No.
Administrative staff	1	1

No employee received remuneration amounting to more than £60,000 in either year.

BRITISH FRIENDS OF ALEH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2025

8. Trustees' remuneration and expenses

During the year, no trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 5 April 2025, no trustee expenses have been incurred (2024 - £NIL).

9. Creditors: Amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	16,620	12,000

10. Statement of funds

Statement of funds - current year

	Balance at 6 April 2024	Income	Expenditure	Balance at 5 April 2025
	£	£	£	£
Unrestricted funds				
General Funds - all funds	(10,389)	272,178	(241,965)	19,824

Statement of funds - prior year

	Balance at 6 April 2024	Income	Expenditure	Balance at 5 April 2025
	£	£	£	£
Unrestricted funds				
General Funds - all funds	11,049	1,066,280	(1,087,718)	(10,389)

11. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025	Total funds 2025
	£	£
Current assets	36,444	36,444
Creditors due within one year	(16,620)	(16,620)
Total	19,824	19,824

BRITISH FRIENDS OF ALEH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2025

11. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	Unrestricted funds 2024 £	Total funds 2024 £
Current assets	1,611	1,611
Creditors due within one year	(12,000)	(12,000)
Total	<u>(10,389)</u>	<u>(10,389)</u>

12. Related party transactions

The charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the charity at 5 April 2025.

Accounts

BRITISH FRIENDS OF ALEH
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2024

BRITISH FRIENDS OF ALEH
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BRITISH FRIENDS OF ALEH
REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 5 APRIL 2024

Trustees	David Cohen Alan Sacks Dr Hilda Cohen MBE
Charity registered number	327766
Principal office	37 Ferncroft Avenue London NW3 7PG
Independent auditors	Blick Rothenberg Audit LLP Chartered Accountants Statutory Auditor 16 Great Queen Street Covent Garden London WC2B 5AH

BRITISH FRIENDS OF ALEH

TRUSTEES' REPORT FOR THE YEAR ENDED 5 APRIL 2024

The trustees present their annual report together with the audited financial statements of the charity for the year 6 April 2023 to 5 April 2024.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and the relevant version of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The charity also operates under the names British Friends of ADI.

Objectives and activities

a. Policies and objectives

The charity's objectives are the raising of funds to promote the education of physically and mentally handicapped children.

In setting objectives and planning for activities, the trustees have given due consideration to general guidance published by the charity commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Grant-making policies

All charitable grants were provided to the ALEH and ADI homes in Israel to support a range of projects and programmes.

c. Reserves policy

The charity's policy is to hold a minimal level of reserves, sufficient to meet day-to-day fundraising and governance costs, whilst distributing all other income to the ALEH and ADI homes in Israel.

The charity is committed to using its resources in pursuit of its charitable objectives. It is also committed to maintaining a certain level of free reserves, which is prudent to meet on-going liabilities, sufficient to ensure that all grant commitments can be met and to protect the long-term future of the charity's activities. At the balance sheet date, the reserves were in deficit by £10,389. This is principally due to the compliance costs of having an audit, due to a legacy received in the year, which resulted in total donations exceeding the audit threshold of £1m. The trustees are satisfied that adequate unrestricted donations have been received post year end to make good the deficit and to continue to fund future grant making activities, together with related support costs.

The charity held no restricted funds.

Achievements and performance

a. Main achievements of the charity

In line with the charitable objectives, grants were provided to ALEH and ADI homes in Israel

BRITISH FRIENDS OF ALEH

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2024

Achievements and performance (continued)

b. Review of activities and financial performance

The statement of financial activities set out on page 10 of the financial statements shows how the fund's incoming resources have been expended in the year ended 5 April 2024.

During the year, the charity continued to rely upon donations for the majority of its income, raising £1,066,280 (2023: £126,055).

Total expenditure for the year was £1,087,718 (2023: £133,565), which was defrayed on grants payable to charitable institutions of £1,053,319 (2023: £61,433), and support and governance costs of £34,399 (2023: £72,132).

The charity reports a net deficit for the year of £21,438 (2023: £7,510).

The statement of financial position set out on page 11 of the financial statements shows the financial position of the fund at 5 April 2024.

The charity reports net liabilities of £10,389 (2023: net assets of £11,049) comprising cash at bank of £1,611 (2023: 15,020) and accruals of £12,000 (2023: £3,300).

The charity holds no restricted funds.

Financial review

a. Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Principal risk and uncertainties

The trustees actively review the major risks which the charity faces on a regular basis and undertake an annual review of the controls over key financial systems. The trustees have also examined other operational and business risks which the charity faces and confirm that they have established systems to mitigate these risks.

Structure, governance and management

a. Constitution

British Friends of Aleh is a registered charity, number 327766, and is constituted under a Trust deed dated 15 April 2015.

BRITISH FRIENDS OF ALEH

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2024

Structure, governance and management (continued)

b. Methods of appointment or election of trustees

The management of the charity is the responsibility of the trustees who are elected and co-opted under the terms of the Trust deed.

The trustees that served in the year were:

David Cohen
Alan Sacks
Dr Hilda Cohen MBE

c. Financial risk management

The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Disclosure of information to auditors

Each of the persons who are trustees at the time when this trustees' report is approved has confirmed that:

- so far as that trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that trustee has taken all the steps that ought to have been taken as a trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Approved by order of the members of the board of trustees and signed on their behalf by:

DocuSigned by:

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David Cohen

Date: 16-Jun-25 | 14:54 BST

BRITISH FRIENDS OF ALEH

STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 5 APRIL 2024

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

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

BRITISH FRIENDS OF ALEH

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF BRITISH FRIENDS OF ALEH

FOR THE YEAR ENDED 5 APRIL 2024

Opinion

We have audited the financial statements of British Friends of Aleh (the 'charity') for the year ended 5 April 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

The financial statements have been prepared in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards 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 been withdrawn.

This has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 5 April 2024 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

BRITISH FRIENDS OF ALEH**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF BRITISH FRIENDS OF ALEH
(CONTINUED)
FOR THE YEAR ENDED 5 APRIL 2024**

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditors' report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

BRITISH FRIENDS OF ALEH**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF BRITISH FRIENDS OF ALEH
(CONTINUED)
FOR THE YEAR ENDED 5 APRIL 2024**

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the not-for-profit sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the Charities Act 2011, taxation legislation and data protection;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of managements; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- enquiring of management as to actual and potential litigation and claims.

BRITISH FRIENDS OF ALEH

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF BRITISH FRIENDS OF ALEH (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2024

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditors' report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its trustees, as a body, for our audit work, for this report, or for the opinions we have formed.

DocuSigned by:

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Blick Rothenberg Audit LLP

Chartered Accountants
Statutory Auditor
16 Great Queen Street
Covent Garden
London
WC2B 5AH

Date: 16-Jun-25 | 14:56 BST

Blick Rothenberg Audit LLP are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

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

	Note	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:				
Donations and legacies	3	1,066,280	1,066,280	126,055
Total income		1,066,280	1,066,280	126,055
Expenditure on:				
Charitable activities	4	1,087,718	1,087,718	133,565
Total expenditure		1,087,718	1,087,718	133,565
Net movement in funds		(21,438)	(21,438)	(7,510)
Reconciliation of funds:				
Total funds brought forward	10	11,049	11,049	18,559
Net movement in funds		(21,438)	(21,438)	(7,510)
Total funds carried forward		(10,389)	(10,389)	11,049

The statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 13 to 21 form part of these financial statements.

BRITISH FRIENDS OF ALEH

BALANCE SHEET

FOR THE YEAR ENDED 5 APRIL 2024

	Note	2024 £	2023 £
Current assets			
Cash at bank and in hand		1,611	15,020
		<u>1,611</u>	<u>15,020</u>
Creditors: amounts falling due within one year	9	(12,000)	(3,971)
		<u>(12,000)</u>	<u>(3,971)</u>
Net current liabilities / assets		(10,389)	11,049
Total assets less current liabilities		(10,389)	11,049
Total net assets		(10,389)	11,049
Charity funds			
Restricted funds	10	-	-
Unrestricted funds	10	(10,389)	11,049
		<u>(10,389)</u>	<u>11,049</u>
Total funds		(10,389)	11,049
		<u>(10,389)</u>	<u>11,049</u>

The financial statements were approved and authorised for issue by the trustees and signed on their behalf by:

DocuSigned by:
David Cohen
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David Cohen

Date: 16-Jun-25 | 14:54 BST

The notes on pages 13 to 21 form part of these financial statements.

BRITISH FRIENDS OF ALEH
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 5 APRIL 2024

	Note	2024 £	2023 £
Cash flows from operating activities			
Net cash used in operating activities	12	(13,409)	(7,227)
Cash flows from investing activities			
Net cash provided by investing activities		-	-
Cash flows from financing activities			
Net cash provided by financing activities		-	-
Change in cash and cash equivalents in the year		(13,409)	(7,227)
Cash and cash equivalents at the beginning of the year		15,020	22,247
Cash and cash equivalents at the end of the year	13	1,611	15,020

The notes on pages 13 to 21 form part of these financial statements

BRITISH FRIENDS OF ALEH**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2024**

1. General information

British Friends of Aleh is a charity registered at the charity commission in England and Wales with charity number 327766. Its principal address is 37 Ferncroft Avenue, London, NW3 7PG.

The financial statements are presented in Sterling (£), which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

2. Accounting policies**2.1 Basis of preparation of financial statements**

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and 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 Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

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

2.2 Going concern

The deficit for the year was £21,438 and at the balance sheet date, the charity had net liabilities of £10,389. This is principally due to the compliance costs of having an audit, due to a legacy received in the year, which resulted in total donations exceeding the audit threshold of £1m. The trustees are satisfied that adequate unrestricted donations have been received post year end to make good the deficit and to continue to fund future grant making activities, together with related support costs.

After making enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence and meet its liabilities as they fall due for the foreseeable future, being a period of at least twelve months from the date these financial statements were approved. Accordingly, they continue to adopt the going concern basis in preparing the financial statements.

2.3 Income

Income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

BRITISH FRIENDS OF ALEH**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2024**

2. Accounting policies (continued)**2.4 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

2.5 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.6 Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.7 Financial instruments

The charity has elected to apply Sections 11 and 12 of FRS 102 in respect of financial instruments.

Financial assets and financial liabilities are recognised when the charity becomes party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

The charity's policies for its major classes of financial assets and financial liabilities are set out below.

BRITISH FRIENDS OF ALEH**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2024**

2. Accounting policies (continued)**Financial instruments (continued)****Financial assets**

Basic financial assets, including cash and bank balances are initially recognised at transaction price, 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 for a similar debt instrument. Financing transactions are those in which payment is deferred beyond normal business terms or is financed at a rate of interest that is not a market rate.

Such assets are subsequently carried at amortised cost using the effective interest method, less any impairment.

Financial liabilities

Basic financial liabilities, including other creditors 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 for a similar debt instrument. Financing transactions are those in which payment is deferred beyond normal business terms or is financed at a rate of interest that is not a market rate.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Impairment of financial assets

Financial assets measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the statement of financial activities.

For financial assets measured at cost less impairment, the impairment loss is measured as the difference between the asset's carrying amount and the best estimate of the amount the charity would receive for the asset if it were to be sold at the reporting date.

For financial assets measured at amortised cost, the impairment loss is measured as the difference between the asset's carrying amount and the present value of estimated cash flows discounted at the asset's original effective interest rate. If the financial asset has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been had the impairment not previously been recognised. The impairment reversal is recognised in the statement of financial activities.

Derecognition of financial assets and financial liabilities

Financial assets are derecognised when (a) the contractual rights to the cash flows from the asset expire or are settled, or (b) substantially all the risks and rewards of the ownership of the asset are transferred to another party or (c) despite having retained some significant risks and rewards of ownership, control of the asset has been transferred to another party who has the practical ability to unilaterally sell the asset to an unrelated third party without imposing additional restrictions.

Financial liabilities are derecognised when the liability is extinguished, that is when the contractual obligation is discharged, cancelled or expires.

BRITISH FRIENDS OF ALEH

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 5 APRIL 2024

2. Accounting policies (continued)

Financial instruments (continued)

Offsetting of financial assets and financial liabilities

Financial assets and liabilities are offset and the net amount reported in the balance sheet when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

2.8 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

3. Income from donations and legacies

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Donations	1,066,280	1,066,280	126,055

Included in donations is an amount of £3,586 (2023: £5,301) received from HMRC gift aid repayment claims.

4. Analysis of expenditure by activities

	Grant funding of activities 2024 £	Support costs 2024 £	Total funds 2024 £	Total funds 2023 £
Charitable activities	1,053,319	34,399	1,087,718	133,565
Total 2023	61,433	72,132	133,565	

BRITISH FRIENDS OF ALEH**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2024****4. Analysis of expenditure by activities (continued)****Analysis of support costs**

	Charitable activities 2024 £	Total funds 2024 £	Total funds 2023 £
Staff costs	15,127	15,127	51,596
Fundraising costs	5,426	5,426	8,284
Postage and stationery	246	246	365
Advertising	-	-	310
Travel expenses	-	-	2,183
Bank charges	705	705	724
Telephone	12	12	131
Governance costs	12,883	12,883	8,539
	<u>34,399</u>	<u>34,399</u>	<u>72,132</u>

Analysis of governance costs

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Legal and professional fees	788	788	4,725
Bookkeeping and payroll costs	95	95	514
Independent examination fees	-	-	3,300
Audit and accountancy fees	12,000	12,000	-
	<u>12,883</u>	<u>12,883</u>	<u>8,539</u>

BRITISH FRIENDS OF ALEH**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2024****5. Analysis of grants**

	Grants to Institutions 2024 £	Total funds 2024 £	Total funds 2023 £
Grants to institutions	1,053,319	1,053,319	61,433

The charity has made the following material grants to institutions during the year:

	2024 £	2023 £
Name of institution		
ADI Israel	1,020,030	59,612
ALEH Israel	33,289	1,821
	1,053,319	61,433

6. Auditors' remuneration

The auditors' remuneration amounts to an auditor fee of £7,800 (2023 - £ -), and preparation of financial statements of £4,200 (2023 - £ -). The independent examiner's remuneration amounts to an independent examiner's fee of £- (2023: £3,300), and bookkeeping services of £95 (2023: £514)

7. Staff costs

	2024 £	2023 £
Wages and salaries	14,400	51,053
Social security costs	727	543
	15,127	51,596

The average number of persons employed by the charity during the year was as follows:

	2024 No.	2023 No.
Administrative staff	-	1
Temporary staff	-	1
		2

No employee received remuneration amounting to more than £60,000 in either year.

BRITISH FRIENDS OF ALEH**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2024****8. Trustees' remuneration and expenses**

During the year, no trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 5 April 2024, no trustee expenses have been incurred (2023 - £NIL).

9. Creditors: Amounts falling due within one year

	2024	2023
	£	£
Other taxation and social security	-	671
Accruals and deferred income	12,000	3,300
	12,000	3,971

10. Statement of funds**Statement of funds - current year**

	Balance at 6 April 2022	Income	Expenditure	Balance at 5 April 2024
	£	£	£	£
Unrestricted funds				
General Funds - all funds	11,049	1,066,280	(1,087,718)	(10,389)

Statement of funds - prior year

	Balance at 6 April 2021	Income	Expenditure	Balance at 5 April 2022
	£	£	£	£
Unrestricted funds				
General Funds - all funds	18,559	126,055	(133,565)	11,049

BRITISH FRIENDS OF ALEH**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2024****11. Analysis of net assets between funds****Analysis of net assets between funds - current period**

	Unrestricted funds 2024 £	Total funds 2024 £
Current assets	1,611	1,611
Creditors due within one year	(12,000)	(12,000)
Total	(10,389)	(10,389)

Analysis of net assets between funds - prior period

	Unrestricted funds 2023 £	Total funds 2023 £
Current assets	15,020	15,020
Creditors due within one year	(3,971)	(3,971)
Total	11,049	11,049

12. Reconciliation of net movement in funds to net cash flow from operating activities

	2024 £	2023 £
Net expenditure for the period (as per Statement of Financial Activities)	(21,438)	(7,510)
Adjustments for:		
Increase in creditors	8,029	283
Net cash used in operating activities	(13,409)	(7,227)

13. Analysis of cash and cash equivalents

	2024 £	2023 £
Cash in hand	1,611	15,020
Total cash and cash equivalents	1,611	15,020

BRITISH FRIENDS OF ALEH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2024

14. Analysis of changes in net debt

	At 6 April 2023	Cash flows	At 5 April 2024
	£	£	£
Cash at bank and in hand	15,020	(13,409)	1,611
	<u>15,020</u>	<u>(13,409)</u>	<u>1,611</u>

15. Related party transactions

The charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the charity at 5 April 2024.

Accounts

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

BRITISH FRIENDS OF ALEH
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Statement of financial activities	6
Balance sheet	7
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BRITISH FRIENDS OF ALEH
REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 5 APRIL 2023

Trustees	David Cohen Alan Sacks Dr Hilda Cohen MBE
Charity registered number	327766
Principal office	37 Ferncroft Avenue London NW3 7PG
Accountants	Blick Rothenberg Limited Chartered Accountants 16 Great Queen Street Covent Garden London WC2B 5AH

BRITISH FRIENDS OF ALEH

TRUSTEES' REPORT FOR THE YEAR ENDED 5 APRIL 2023

The trustees present their annual report together with the financial statements of the charity for the year 6 April 2022 to 5 April 2023.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and the relevant version of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The charity also trades under the names British Friends of ADI.

Objectives and activities

a. Policies and objectives

The charity's objectives are the raising of funds to promote the education of physically and mentally handicapped children.

In setting objectives and planning for activities, the trustees have given due consideration to general guidance published by the charity commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Grant-making policies

All charitable grants were provided to the ALEH and ADI homes in Israel to support a range of projects and programmes.

c. Reserves policy

The charity holds a minimal level of reserves, sufficient to meet day-to-day fundraising and governance costs.

The charity is committed to using its resources in pursuit of its charitable objectives. It is also committed to maintaining a certain level of free reserves, which is prudent to meet on-going liabilities, sufficient to ensure that all grant commitments can be met and to protect the long-term future of the charity's activities. The trustees consider that the total closing unrestricted funds of £11,049 are adequate for its size of activities at the year end.

The charity held no restricted funds.

Achievements and performance

a. Main achievements of the charity

In line with the charitable objectives, grants were provided to ALEH and ADI homes in Israel

BRITISH FRIENDS OF ALEH**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 5 APRIL 2023****Achievements and performance (continued)****b. Review of activities and financial performance**

The statement of financial activities set out on page 6 of the financial statements shows how the fund's incoming resources have been expended in the year ended 5 April 2023.

During the year, the charity continued to rely upon donations for the majority of its income, raising £126,055 (2022: £175,877).

Total expenditure for the year was £133,565 (2022: £216,532), which was defrayed on grants payable to charitable institutions of £61,433 (2022: £139,054), and support and governance costs of £72,132 (2022: £77,478).

The charity reports a net deficit for the year of £7,510 (2022: deficit of £40,655).

The statement of financial position set out on page 7 of the financial statements shows the financial position of the fund at 5 April 2023.

The charity reports net assets of £11,049 (2022: £18,559) comprising cash at bank of £15,020 (2022: £22,247), PAYE tax payable of £671 (2022: £688) and accruals of £3,300 (2022: £3,000).

The charity reports total funds of £11,049 (2022: £18,559) which comprises solely of unrestricted funds. The charity holds no restricted funds.

Financial review**a. Going concern**

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Principal risk and uncertainties

The trustees actively review the major risks which the charity faces on a regular basis and undertake an annual review of the controls over key financial systems. The trustees have also examined other operational and business risks which the charity faces and confirm that they have established systems to mitigate these risks.

In particular, the effect of the ongoing coronavirus pandemic has caused a significant downturn in the global economy. This has caused the charity to have increased reliance on its donations. As a result, total donations received decreased by £49,822 (28.3%).

Structure, governance and management**a. Constitution**

British Friends of Aleh is a registered charity, number 327766, and is constituted under a Trust deed dated 15 April 2015.

BRITISH FRIENDS OF ALEH

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2023

Structure, governance and management (continued)

b. Methods of appointment or election of trustees

The management of the charity is the responsibility of the trustees who are elected and co-opted under the terms of the Trust deed.

The trustees that served in the year were:

David Cohen
Alan Sacks
Dr Hilda Cohen MBE

c. Financial risk management

The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Approved by order of the members of the board of trustees and signed on their behalf by:

DocuSigned by:

F8E723C4549E4A6...
David Cohen
Trustee

Date: 21-Jan-24 | 22:52 GMT

BRITISH FRIENDS OF ALEH**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 5 APRIL 2023**

Independent examiner's report to the trustees of British Friends of Aleh ('the charity')

I report to the charity trustees on my examination of the accounts of the charity for the year ended 5 April 2023.

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work or for this report.

Responsibilities and basis of report

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

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

Independent examiner's statement

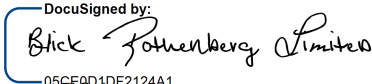
Your attention is drawn to the fact that the charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) 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 been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the 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 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.

Signed: 
Russell Tenzer FCA

Dated: 22-Jan-24 | 07:21 GMT

Blick Rothenberg Limited
Chartered Accountants
16 Great Queen Street
Covent Garden
London
WC2B 5AH

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

	Note	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:				
Donations and legacies	3	126,055	126,055	175,877
Total income		126,055	126,055	175,877
Expenditure on:				
Charitable activities	4	133,565	133,565	216,532
Total expenditure		133,565	133,565	216,532
Net movement in funds		(7,510)	(7,510)	(40,655)
Reconciliation of funds:				
Total funds brought forward	10	18,559	18,559	59,214
Net movement in funds		(7,510)	(7,510)	(40,655)
Total funds carried forward		11,049	11,049	18,559

The statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 8 to 15 form part of these financial statements.

BRITISH FRIENDS OF ALEH**BALANCE SHEET
FOR THE YEAR ENDED 5 APRIL 2023**

	Note	2023 £	2022 £
Current assets			
Cash at bank and in hand		15,020	22,247
		<u>15,020</u>	<u>22,247</u>
Creditors: amounts falling due within one year	9	(3,971)	(3,688)
		<u></u>	<u></u>
Net current assets		11,049	18,559
		<u></u>	<u></u>
Total assets less current liabilities		11,049	18,559
		<u></u>	<u></u>
Total net assets		11,049	18,559
		<u></u>	<u></u>
Charity funds			
Restricted funds	10	-	-
Unrestricted funds	10	11,049	18,559
		<u></u>	<u></u>
Total funds		11,049	18,559
		<u></u>	<u></u>

The financial statements were approved and authorised for issue by the trustees and signed on their behalf by:

DocuSigned by:

 F8E733C4549E4A6...

David Cohen
Trustee

Date: 21-Jan-24 | 22:52 GMT

The notes on pages 8 to 15 form part of these financial statements.

BRITISH FRIENDS OF ALEH**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2023****1. General information**

British Friends of Aleh is a charity registered at the charity commission in England and Wales with charity number 327766. Its principal address is 37 Ferncroft Avenue, London, NW3 7PG.

The financial statements are presented in Sterling (£), which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

2. Accounting policies**2.1 Basis of preparation of financial statements**

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and 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 Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

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

2.2 Going concern

After making enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence and meet its liabilities as they fall due for the foreseeable future, being a period of at least twelve months from the date these financial statements were approved. Accordingly, they continue to adopt the going concern basis in preparing the financial statements.

2.3 Income

Income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

BRITISH FRIENDS OF ALEH**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2023**

2. Accounting policies (continued)**2.4 Expenditure (continued)**

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

2.5 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.6 Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.7 Financial instruments

The charity has elected to apply Sections 11 and 12 of FRS 102 in respect of financial instruments.

Financial assets and financial liabilities are recognised when the charity becomes party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

The charity's policies for its major classes of financial assets and financial liabilities are set out below.

Financial assets

Basic financial assets, including trade and other debtors and cash and bank balances are initially recognised at transaction price, 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 for a similar debt instrument. Financing transactions are those in which payment is deferred beyond normal business terms or is financed at a rate of interest that is not a market rate.

Such assets are subsequently carried at amortised cost using the effective interest method, less any impairment.

BRITISH FRIENDS OF ALEH**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2023****2. Accounting policies (continued)****Financial instruments (continued)****Financial liabilities**

Basic financial liabilities, including trade and other creditors, bank loans and loans from fellow group companies 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 for a similar debt instrument. Financing transactions are those in which payment is deferred beyond normal business terms or is financed at a rate of interest that is not a market rate.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Impairment of financial assets

Financial assets measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the statement of financial activities.

For financial assets measured at cost less impairment, the impairment loss is measured as the difference between the asset's carrying amount and the best estimate of the amount the charity would receive for the asset if it were to be sold at the reporting date.

For financial assets measured at amortised cost, the impairment loss is measured as the difference between the asset's carrying amount and the present value of estimated cash flows discounted at the asset's original effective interest rate. If the financial asset has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been had the impairment not previously been recognised. The impairment reversal is recognised in the statement of financial activities.

Derecognition of financial assets and financial liabilities

Financial assets are derecognised when (a) the contractual rights to the cash flows from the asset expire or are settled, or (b) substantially all the risks and rewards of the ownership of the asset are transferred to another party or (c) despite having retained some significant risks and rewards of ownership, control of the asset has been transferred to another party who has the practical ability to unilaterally sell the asset to an unrelated third party without imposing additional restrictions.

Financial liabilities are derecognised when the liability is extinguished, that is when the contractual obligation is discharged, cancelled or expires.

Offsetting of financial assets and financial liabilities

Financial assets and liabilities are offset and the net amount reported in the balance sheet when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

2.8 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

BRITISH FRIENDS OF ALEH**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2023****3. Income from donations and legacies**

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Donations	126,055	126,055	175,877

Included in donations is an amount of £5,301 (2022: £4,500) received from HMRC gift aid repayment claims.

4. Analysis of expenditure by activities

	Grant funding of activities 2023 £	Support costs 2023 £	Total funds 2023 £	Total funds 2022 £
Charitable activities	61,433	72,132	133,565	216,532
Total 2022	139,054	77,478	216,532	

Analysis of support costs

	Charitable activities 2023 £	Total funds 2023 £	Total funds 2022 £
Staff costs	51,596	51,596	54,099
Fundraising costs	8,284	8,284	8,583
Postage and stationery	365	365	922
Advertising	310	310	1,687
Travel expenses	2,183	2,183	2,423
Bank charges	724	724	1,058
Telephone	131	131	321
Governance costs	8,539	8,539	8,385
	72,132	72,132	77,478

BRITISH FRIENDS OF ALEH**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2023****Analysis of governance costs**

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Legal and professional fees	4,725	4,725	4,725
Bookkeeping and payroll costs	514	514	660
Independent examination fees	3,300	3,300	3,000
	<u>8,539</u>	<u>8,539</u>	<u>8,385</u>

5. Analysis of grants

	Grants to Institutions 2023 £	Total funds 2023 £	Total funds 2022 £
Grants to institutions	61,433	61,433	139,054

The charity has made the following material grants to institutions during the year:

	2023 £	2022 £
Name of institution		
ADI Israel	59,612	127,960
ALEH Israel	1,821	2,694
Erez Association	-	8,400
	<u>61,433</u>	<u>139,054</u>

6. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner's fee of £3,300 (2022: £3,000), and bookkeeping services of £514 (2022: £660).

BRITISH FRIENDS OF ALEH**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2023****7. Staff costs**

	2023 £	2022 £
Wages and salaries	51,053	52,563
Social security costs	543	1,536
	<u>51,596</u>	<u>54,099</u>

The average number of persons employed by the charity during the year was as follows:

	2023 No.	2022 No.
Administrative staff	1	1
Temporary staff	1	1
	<u>2</u>	<u>2</u>

No employee received remuneration amounting to more than £60,000 in either year.

8. Trustees' remuneration and expenses

During the year, no trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 5 April 2023, no trustee expenses have been incurred (2022 - £NIL).

9. Creditors: Amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	671	688
Accruals and deferred income	3,300	3,000
	<u>3,971</u>	<u>3,688</u>

BRITISH FRIENDS OF ALEH**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2023****10. Statement of funds****Statement of funds - current year**

	Balance at 6 April 2022 £	Income £	Expenditure £	Balance at 5 April 2023 £
Unrestricted funds				
General Funds - all funds	18,559	126,055	(133,565)	11,049

Statement of funds - prior year

	Balance at 6 April 2021 £	Income £	Expenditure £	Balance at 5 April 2022 £
Unrestricted funds				
General Funds - all funds	59,214	175,877	(216,532)	18,559

11. Analysis of net assets between funds**Analysis of net assets between funds - current year**

	Unrestricted funds 2023 £	Total funds 2023 £
Current assets	15,020	15,020
Creditors due within one year	(3,971)	(3,971)
Total	11,049	11,049

Analysis of net assets between funds - prior year

	Unrestricted funds 2022 £	Total funds 2022 £
Current assets	22,247	22,247
Creditors due within one year	(3,688)	(3,688)
Total	18,559	18,559

BRITISH FRIENDS OF ALEH

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

12. Related party transactions

The charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the charity at 5 April 2023.

Accounts

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

BRITISH FRIENDS OF ALEH

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BRITISH FRIENDS OF ALEH**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 5 APRIL 2022**

Trustees David Cohen, Trustee
Alan Sacks, Trustee
Dr Hilda Cohen MBE, Trustee

**Charity registered
number** 327766

Principal office 37 Ferncroft Avenue
London
NW3 7PG

Accountants Blick Rothenberg Limited
Chartered Accountants
16 Great Queen Street
Covent Garden
London
WC2B 5AH

BRITISH FRIENDS OF ALEH

TRUSTEES' REPORT FOR THE YEAR ENDED 5 APRIL 2022

The Trustees present their annual report together with the financial statements of the Charity for the 6 April 2021 to 5 April 2022.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and the relevant version of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Charity also trades under the name British Friends of ADI.

Objectives and activities

a. Policies and objectives

The Charity's objectives are the raising of funds to promote the education of physically and mentally handicapped children.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Grant-making policies

All charitable grants were provided to the ALEH and ADI homes in Israel to support a range of projects and programmes.

c. Reserves policy

The Charity holds a minimal level of reserves, sufficient to meet day-to-day fundraising and governance costs.

The Charity is committed to using its resources in pursuit of its charitable objectives. It is also committed to maintaining a certain level of free reserves, which is prudent to meet on-going liabilities, sufficient to ensure that all grant commitments can be met and to protect the long-term future of the Charity's activities. The Trustees consider that the total closing unrestricted funds of £18,559 are adequate for its size of activities at the year end.

The Charity held no restricted funds.

Achievements and performance

a. Main achievements of the Charity

In line with the charitable objectives, grants were provided to ALEH and ADI homes in Israel.

Achievements and performance (continued)

b. Review of activities and financial performance

The Statement of Financial Activities set out on page 6 of the financial statements shows how the Fund's incoming resources have been expended in the year ended 5 April 2022.

During the year, the Charity continued to rely upon donations for the majority of its income, raising £175,877 (2021: £235,023).

Total expenditure for the year was £216,532 (2021: £219,340), which was defrayed on grants payable to charitable institutions of £139,054 (2021: £143,656), and support and governance costs of £77,478 (2021: £75,684).

The Charity reports a net deficit for the year of £40,655 (2021: surplus of £15,683).

The statement of financial position set out on page 7 of the financial statements shows the financial position of the Fund at 5 April 2022.

The Charity reports net assets of £18,559 (2021: £59,214) comprising cash at bank of £22,247 (2021: £60,795), PAYE tax payable of £688 (2021: £1,581) and accruals of £3,000 (2021: £Nil)

The Charity reports total funds of £18,559 (2021: £59,214) which comprises solely of unrestricted funds. The charity holds no restricted funds.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Principal risks and uncertainties

The Trustees actively review the major risks which the Charity faces on a regular basis and undertake an annual review of the controls over key financial systems. The Trustees have also examined other operational and business risks which the charity faces and confirm that they have established systems to mitigate these risks.

In particular, the effect of the ongoing coronavirus pandemic has caused a significant downturn in the global economy. This has caused the Charity to have increased reliance on its donations. As a result, total donations received decreased by £59,146 (25.2%).

Structure, governance and management

a. Constitution

British Friends of Aleh is a registered charity, number 327766, and is constituted under a Trust deed dated 15 April 2015.

BRITISH FRIENDS OF ALEH

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 5 APRIL 2022**

Structure, governance and management (continued)

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

The Trustees that served in the year were:

David Cohen
Alan Sacks
Dr Hilda Cohen MBE

c. Financial risk management

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Approved by order of the members of the board of Trustees and signed on their behalf by:



David Cohen
Trustee

Date: 17 January 2023

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 5 APRIL 2022**

Independent examiner's report to the Trustees of British Friends of Aleh ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 5 April 2022.

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work or for this report.

Your attention is drawn to the fact that the charity has prepared the accounts (financial statements) in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) 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 been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

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

Independent examiner's statement

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 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.

 *Blick Rothenberg Ltd*

Signed:

Dated: 17.01.2023

Russell Tenzer FCA

Blick Rothenberg Limited
Chartered Accountants
16 Great Queen Street
Covent Garden
London
WC2B 5AH

BRITISH FRIENDS OF ALEH

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

	Note	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:				
Donations and legacies	3	175,877	175,877	235,023
Total income		175,877	175,877	235,023
Expenditure on:				
Charitable activities	4	216,532	216,532	219,340
Total expenditure		216,532	216,532	219,340
Net movement in funds		(40,655)	(40,655)	15,683
Reconciliation of funds:				
Total funds brought forward		59,214	59,214	43,531
Net movement in funds		(40,655)	(40,655)	15,683
Total funds carried forward		18,559	18,559	59,214

The Statement of financial activities includes all gains and losses recognised in the year.

BRITISH FRIENDS OF ALEH

**BALANCE SHEET
FOR THE YEAR ENDED 5 APRIL 2022**

	Note	2022 £	2021 £
Current assets			
Cash at bank and in hand		22,247	60,795
Creditors: amounts falling due within one year	9	(3,688)	(1,581)
Net current assets		<u>18,559</u>	<u>59,214</u>
Total net assets		<u><u>18,559</u></u>	<u><u>59,214</u></u>
Charity funds			
Unrestricted funds	10	<u>18,559</u>	<u>59,214</u>
Total funds		<u><u>18,559</u></u>	<u><u>59,214</u></u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



David Cohen
Trustee

Date: 17 January 2023

The notes on pages 8 to 15 form part of these financial statements.

1. General information

British Friends of Aleh is a Charity registered at the Charity Commission in England and Wales with charity number 327766. Its principal address is 37 Ferncroft Avenue, London, NW3 7PG.

The financial statements are presented in Sterling (£), which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and 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 Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

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

2.2 Going concern

After making enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence and meet its liabilities as they fall due for the foreseeable future, being a period of at least twelve months from the date these financial statements were approved. Accordingly, they continue to adopt the going concern basis in preparing the financial statements.

2.3 Income

Income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

2. Accounting policies (continued)

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

2.5 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.6 Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.7 Financial instruments

The Charity has elected to apply Sections 11 and 12 of FRS 102 in respect of financial instruments.

Financial assets and financial liabilities are recognised when the Charity becomes party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the Charity after deducting all of its liabilities.

The Charity's policies for its major classes of financial assets and financial liabilities are set out below.

2. Accounting policies (continued)

Financial instruments (continued)

Financial assets

Basic financial assets, including other debtors and cash and bank balances are initially recognised at transaction price, 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 for a similar debt instrument. Financing transactions are those in which payment is deferred beyond normal business terms or is financed at a rate of interest that is not a market rate.

Such assets are subsequently carried at amortised cost using the effective interest method, less any impairment.

Financial liabilities

Basic financial liabilities, including trade and other creditors 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 for a similar debt instrument. Financing transactions are those in which payment is deferred beyond normal business terms or is financed at a rate of interest that is not a market rate.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Impairment of financial assets

Financial assets measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the statement of financial activities.

For financial assets measured at cost less impairment, the impairment loss is measured as the difference between the asset's carrying amount and the best estimate of the amount the company would receive for the asset if it were to be sold at the reporting date.

For financial assets measured at amortised cost, the impairment loss is measured as the difference between the asset's carrying amount and the present value of estimated cash flows discounted at the asset's original effective interest rate. If the financial asset has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been had the impairment not previously been recognised. The impairment reversal is recognised in the statement of financial activities.

Derecognition of financial assets and financial liabilities

Financial assets are derecognised when (a) the contractual rights to the cash flows from the asset expire or are settled, or (b) substantially all the risks and rewards of the ownership of the asset are transferred to another party or (c) despite having retained some significant risks and rewards of ownership, control of the asset has been transferred to another party who has the practical ability to unilaterally sell the asset to an unrelated third party without imposing additional restrictions.

Financial liabilities are derecognised when the liability is extinguished, that is when the contractual obligation is discharged, cancelled or expires.

2. Accounting policies (continued)**Financial instruments (continued)****Offsetting of financial assets and financial liabilities**

Financial assets and liabilities are offset and the net amount reported in the balance sheet when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

2.8 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

3. Income from donations and legacies

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Donations	175,877	175,877	235,023

Included within donations is an amount of £4,500 (2021: £6,115) received from HMRC gift aid repayment claims.

4. Analysis of expenditure by activities

	Grant funding of activities 2022 £	Support costs 2022 £	Total funds 2022 £	Total funds 2021 £
Charitable activities	139,054	77,478	216,532	219,340
Total 2021	143,656	75,684	219,340	

4. Analysis of expenditure by activities (continued)**Analysis of support costs**

	Charitable activities 2022 £	Total funds 2022 £	Total funds 2021 £
Staff costs	54,099	54,099	52,158
Fundraising costs	8,583	8,583	9,445
Postage and stationery	922	922	406
Advertising	1,687	1,687	3,534
Travel expenses	2,423	2,423	2,326
Bank charges	1,058	1,058	1,094
Telephone	321	321	256
Governance costs	8,385	8,385	6,465
	<u>77,478</u>	<u>77,478</u>	<u>75,684</u>

Analysis of governance costs

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Legal and professional fees	4,725	4,725	6,033
Bookkeeping and payroll costs	660	660	432
Independent examination fees	3,000	3,000	-
	<u>8,385</u>	<u>8,385</u>	<u>6,465</u>

5. Analysis of grants

	Grants to Institutions 2022 £	Total funds 2022 £	Total funds 2021 £
Grants to institutions	139,054	139,054	143,656

The Charity has made the following material grants to institutions during the year:

Name of institution	2022 £	2021 £
ALEH Israel	2,694	143,656
ADI Israel	127,960	-
Erez Association	8,400	-
	139,054	143,656

6. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £3,000 (2021 - £ -), and payroll services of £432 (2021 - £432).

7. Staff costs

	2022 £	2021 £
Wages and salaries	52,563	50,850
Social security costs	1,536	1,308
	54,099	52,158

The average number of persons employed by the Charity during the year was as follows:

	2022 No.	2021 No.
Administrative staff	1	1
Temporary staff	1	1
	2	2

No employee received remuneration amounting to more than £60,000 in either year.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2022**
8. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 5 April 2022, no Trustee expenses have been incurred (2021 - £NIL).

9. Creditors: Amounts falling due within one year

	2022	2021
	£	£
Other taxation and social security	688	1,581
Accruals and deferred income	3,000	-
	<u>3,688</u>	<u>1,581</u>

10. Statement of funds**Statement of funds - current year**

	Balance at 6 April 2021	Income	Expenditure	Balance at 5 April 2022
	£	£	£	£
Unrestricted funds				
General Funds - all funds	59,214	175,877	(216,532)	18,559
	<u>59,214</u>	<u>175,877</u>	<u>(216,532)</u>	<u>18,559</u>

Statement of funds - prior year

	Balance at 6 April 2019	Income	Expenditure	Balance at 5 April 2021
	£	£	£	£
Unrestricted funds				
General Funds - all funds	43,531	235,023	(219,340)	59,214
	<u>43,531</u>	<u>235,023</u>	<u>(219,340)</u>	<u>59,214</u>

11. Analysis of net assets between funds**Analysis of net assets between funds - current year**

	Unrestricted funds 2022 £	Total funds 2022 £
Current assets	22,247	22,247
Creditors due within one year	(3,688)	(3,688)
Total	<u>18,559</u>	<u>18,559</u>

Analysis of net assets between funds - prior year

	Unrestricted funds 2021 £	Total funds 2021 £
Current assets	60,795	60,795
Creditors due within one year	(1,581)	(1,581)
Total	<u>59,214</u>	<u>59,214</u>

12. Related party transactions

The Charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charity at 5 April 2022.

Accounts

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

BRITISH FRIENDS OF ALEH

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BRITISH FRIENDS OF ALEH

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 5 APRIL 2021

Trustees David Cohen, Trustee
Alan Sacks, Trustee
Dr Hilda Cohen MBE, Trustee

**Charity registered
number** 327766

Principal office 37 Ferncroft Avenue
London
NW3 7PG

Accountants Blick Rothenberg Limited
Chartered Accountants
Palladium House
1 - 4 Argyll Street
London
W1F 7LD

BRITISH FRIENDS OF ALEH
TRUSTEES' REPORT
FOR THE YEAR ENDED 5 APRIL 2021

The Trustees present their annual report together with the financial statements of the Charity for the 6 April 2020 to 5 April 2021.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and the relevant version of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Charity also trades under the name British Friends of ADI.

Objectives and activities

a. Policies and objectives

The Charity's objectives are the raising of funds to promote the education of physically and mentally handicapped children.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit.

b. Grant-making policies

All charitable grants were provided to the ALEH Homes in Israel to support a range of projects and programmes.

c. Reserves policy

The Charity holds a minimal level of reserves, sufficient to meet day-to-day fundraising and governance costs.

The Charity is committed to using its resources in pursuit of its charitable objectives. It is also committed to maintaining a certain level of free reserves, which is prudent to meet on-going liabilities, sufficient to ensure that all grant commitments can be met and to protect the long-term future of the Charity's activities. The Trustees consider that the total closing unrestricted funds of £59,214 are adequate for its size of activities at the year end.

The Charity held no restricted funds.

Achievements and performance

a. Main achievements of the Charity

In line with the charitable objectives, grants were provided to ALEH homes in Israel.

Achievements and performance (continued)

b. Review of activities and financial performance

The Statement of Financial Activities set out on page 6 of the financial statements shows how the Fund's incoming resources have been expended in the year ended 5 April 2021.

During the year, the Charity continued to rely upon donations for the majority of its income, raising £235,023 (2020 - £278,946).

Total expenditure for the year was £219,340 (2020: £260,518), which was defrayed on grants payable to charitable institutions of £143,656 (2020: £183,251), and support and governance costs of £6,465 (2020: £4,699).

The Charity reports a net surplus of £15,683 (2020: £18,428).

The statement of financial position set out on page 7 of the financial statements shows the financial position of the Fund at 5 April 2021.

The Charity reports net assets of £59,214 (2020: £43,531) comprising cash at bank of £60,795 (2020: £44,974) and PAYE tax payable of £1,581 (2020: £1,443).

The Charity reports total funds of £59,214 (2020: £43,531) which comprises solely of unrestricted funds. The charity holds no restricted funds.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies. The impact of the ongoing Coronavirus pandemic is described in note 2.2 to the financial statements.

b. Principal risks and uncertainties

The Trustees actively review the major risks which the Charity faces on a regular basis and undertake an annual review of the controls over key financial systems. The Trustees have also examined other operational and business risks which the charity faces and confirm that they have established systems to mitigate these risks.

In particular, the effect of the ongoing coronavirus pandemic has caused a significant downturn in the global economy. This has caused the Charity to have increased reliance on its donations. As a result, total donations received decreased by £43,923 (15.7%).

Structure, governance and management

a. Constitution

British Friends of Aleh is a registered charity, number 327766, and is constituted under a Trust deed dated 15 April 2015.

Structure, governance and management (continued)

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

The Trustees that served in the year were:

- David Cohen
- Alan Sacks
- Dr Hilda Cohen MBE

c. Financial risk management

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Approved by order of the members of the board of Trustees and signed on their behalf by:

David Cohen
Trustee

Date: 24 August 2021

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 5 APRIL 2021**

Independent examiner's report to the Trustees of British Friends of Aleh ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 5 April 2021 which are set out on pages 5 to 14.

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work or for this report.

Your attention is drawn to the fact that the charity has prepared the accounts (financial statements) in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) 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 been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

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

Independent examiner's statement

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 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.

Signed:

Dated: 25 August 2021

Russell Tenzer FCA

Blick Rothenberg Limited
Chartered Accountants
Palladium House
1 - 4 Argyll Street
London
W1F 7LD

BRITISH FRIENDS OF ALEH

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5 APRIL 2021**

	Note	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from:				
Donations and legacies	3	235,023	235,023	278,946
Total income		235,023	235,023	278,946
Expenditure on:				
Charitable activities	4	219,340	219,340	260,518
Total expenditure		219,340	219,340	260,518
Net movement in funds		15,683	15,683	18,428
Reconciliation of funds:				
Total funds brought forward		43,531	43,531	25,103
Net movement in funds		15,683	15,683	18,428
Total funds carried forward		59,214	59,214	43,531

The Statement of financial activities includes all gains and losses recognised in the year.

BRITISH FRIENDS OF ALEH**BALANCE SHEET
FOR THE YEAR ENDED 5 APRIL 2021**

	Note	2021 £	2020 £
Current assets			
Cash at bank and in hand		60,795	44,974
Creditors: amounts falling due within one year	9	(1,581)	(1,443)
Net current assets		<u>59,214</u>	<u>43,531</u>
Total net assets		<u><u>59,214</u></u>	<u><u>43,531</u></u>
Charity funds			
Unrestricted funds	11	<u>59,214</u>	<u>43,531</u>
Total funds		<u><u>59,214</u></u>	<u><u>43,531</u></u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

David Cohen
Trustee

Date: 24 August 2021

The notes on pages 8 to 15 form part of these financial statements.

1. General information

British Friends of Aleh is a Charity registered at the Charity Commission in England and Wales with charity number 327766. Its principal address is 37 Ferncroft Avenue, London, NW3 7PG.

The financial statements are presented in Sterling (£). Monetary amounts in these financial statements are rounded to the nearest £.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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 financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (2nd Edition, effective January 2019) ("Charities SORP"), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The accounts (financial statements) have been prepared to give a 'true and fair' view and 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 relevant version of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS 102 not to prepare a Statement of Cash Flows.

British Friends of Aleh meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

The Trustees have considered whether the Charity has been affected by the economic impact and restrictions of that have ensued following the coronavirus pandemic that has continued since the preceding year-end. The Trustees are of the opinion that the Charity has negligible recurring overheads and that they will continue to receive donations from the public and therefore, having considered post year-end financial results and cash reserves, 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.

2. Accounting policies (continued)

2.3 Income

Income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

2.5 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.6 Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2. Accounting policies (continued)

2.7 Financial instruments

The Charity has elected to apply Sections 11 and 12 of FRS 102 in respect of financial instruments.

Financial assets and financial liabilities are recognised when the Charity becomes party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the Charity after deducting all of its liabilities.

The Charity's policies for its major classes of financial assets and financial liabilities are set out below.

Financial assets

Basic financial assets, including other debtors and cash and bank balances are initially recognised at transaction price, 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 for a similar debt instrument. Financing transactions are those in which payment is deferred beyond normal business terms or is financed at a rate of interest that is not a market rate.

Such assets are subsequently carried at amortised cost using the effective interest method, less any impairment.

Financial liabilities

Basic financial liabilities, including trade and other creditors 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 for a similar debt instrument. Financing transactions are those in which payment is deferred beyond normal business terms or is financed at a rate of interest that is not a market rate.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Impairment of financial assets

Financial assets measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the statement of financial activities.

For financial assets measured at cost less impairment, the impairment loss is measured as the difference between the asset's carrying amount and the best estimate of the amount the company would receive for the asset if it were to be sold at the reporting date.

For financial assets measured at amortised cost, the impairment loss is measured as the difference between the asset's carrying amount and the present value of estimated cash flows discounted at the asset's original effective interest rate. If the financial asset has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been had the impairment not previously been recognised. The impairment reversal is recognised in the statement of financial activities.

2. Accounting policies (continued)**Financial instruments (continued)****Derecognition of financial assets and financial liabilities**

Financial assets are derecognised when (a) the contractual rights to the cash flows from the asset expire or are settled, or (b) substantially all the risks and rewards of the ownership of the asset are transferred to another party or (c) despite having retained some significant risks and rewards of ownership, control of the asset has been transferred to another party who has the practical ability to unilaterally sell the asset to an unrelated third party without imposing additional restrictions.

Financial liabilities are derecognised when the liability is extinguished, that is when the contractual obligation is discharged, cancelled or expires.

Offsetting of financial assets and financial liabilities

Financial assets and liabilities are offset and the net amount reported in the balance sheet when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

2.8 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

3. Income from donations and legacies

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Donations	235,023	235,023	258,946
Legacies	-	-	20,000
	<u>235,023</u>	<u>235,023</u>	<u>278,946</u>

Included within donations is an amount of £6,115 (2020: £6,245) received from HMRC gift aid repayment claims.

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

4. Analysis of expenditure by activities

	Grant funding of activities 2021 £	Support costs 2021 £	Total funds 2021 £	Total funds 2020 £
Charitable activities	143,656	75,684	219,340	260,518
Total 2020	183,251	77,267	260,518	

Analysis of support costs

	Charitable activities 2021 £	Total funds 2021 £	Total funds 2020 £
Staff costs	52,158	52,158	55,527
Fundraising costs	9,445	9,445	7,753
Postage and stationery	406	406	395
Advertising	3,534	3,534	1,100
Travel expenses	2,326	2,326	5,955
Bank charges	1,094	1,094	1,838
Telephone	256	256	-
Governance costs	6,465	6,465	4,699
	75,684	75,684	77,267

Analysis of governance costs

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Legal and professional fees	6,033	6,033	3,667
Bookkeeping and payroll costs	432	432	1,032
	6,465	6,465	4,699

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2021**5. Analysis of grants**

	Grants to Institutions 2021 £	Total funds 2021 £	Total funds 2020 £
Grants to institutions	143,656	143,656	183,251

The Charity has made the following material grants to institutions during the year:

	2021 £	2020 £
Name of institution		
ALEH Israel	143,656	183,251

6. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £ - (2020 - £ -), and payroll services of £432 (2020 - £1,032).

7. Staff costs

	2021 £	2020 £
Wages and salaries	50,850	52,913
Social security costs	1,308	2,614
	52,158	55,527

The average number of persons employed by the Charity during the year was as follows:

	2021 No.	2020 No.
Administrative staff	1	1
Temporary staff	1	1
	2	2

No employee received remuneration amounting to more than £60,000 in either year.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2021**
8. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2020 - £NIL).

During the year ended 5 April 2021, no Trustee expenses have been incurred (2020 - £NIL).

9. Creditors: Amounts falling due within one year

	2021	2020
	£	£
Other taxation and social security	1,581	1,443

10. Financial instruments

	2021	2020
	£	£
Financial assets		
Financial assets measured at fair value through income and expenditure	60,795	44,974

Financial assets measured at fair value through income and expenditure comprise cash at bank.

11. Statement of funds**Statement of funds - current year**

	Balance at 6 April 2020	Income	Expenditure	Balance at 5 April 2021
	£	£	£	£
Unrestricted funds				
General Funds - all funds	43,531	235,023	(219,340)	59,214

Statement of funds - prior year

	Balance at 6 April 2019	Income	Expenditure	Balance at 5 April 2020
	£	£	£	£
Unrestricted funds				
General Funds - all funds	25,103	278,946	(260,518)	43,531

12. Analysis of net assets between funds**Analysis of net assets between funds - current year**

	Unrestricted funds 2021 £	Total funds 2021 £
Current assets	60,795	60,795
Creditors due within one year	(1,581)	(1,581)
Total	<u>59,214</u>	<u>59,214</u>

Analysis of net assets between funds - prior year

	Unrestricted funds 2020 £	Total funds 2020 £
Current assets	44,974	44,974
Creditors due within one year	(1,443)	(1,443)
Total	<u>43,531</u>	<u>43,531</u>

13. Related party transactions

The Charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charity at 5 April 2021.