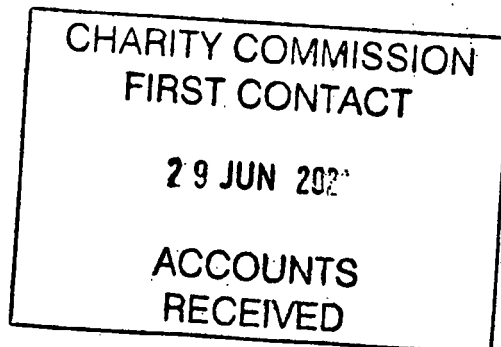


REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 DECEMBER 2020
FOR

BRITISH FRIENDS OF THE SARAH HERZOG
MEMORIAL HOSPITAL



Nagler Simmons
Chartered Accountants
5 Beaumont Gate
Shenley Hill
Radlett
WD7 7AR

**BRITISH FRIENDS OF THE SARAH HERZOG
MEMORIAL HOSPITAL**

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FOR THE YEAR ENDED 31 DECEMBER 2020**

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**BRITISH FRIENDS OF THE SARAH HERZOG
MEMORIAL HOSPITAL**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1024814

Principal address

5 Beaumont Gate
Shenley Hill
Radlett
WD7 7AR

Trustees

Dr. V. Cohen	- Deceased 15.1.21
Mr. J. Lauffer	
Mr. M. C. Dunitz	
Mr. S. Forman	- appointed 3.11.20
Ms R Goldberg	- appointed 13.5.21

Independent examiner

Nagler Simmons
Chartered Accountants
5 Beaumont Gate
Shenley Hill
Radlett
WD7 7AR

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The British Friends of the Sarah Herzog Memorial Hospital (the Charity) is constituted by the Declaration of Trust executed on 8th July 1993.

Recruitment and appointment of new trustees

The Board of Trustees is authorised to appoint new or additional trustees by deed dated 4th September 2003.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

OBJECTIVES AND ACTIVITIES

Objectives and aims

Its object is to promote and provide financial assistance for the work carried out by the Herzog Hospital (the Hospital) in Jerusalem. In planning the charities activities, the trustees have had regard to the Charity Commission guidance on public benefit.

**BRITISH FRIENDS OF THE SARAH HERZOG
MEMORIAL HOSPITAL**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020**

OBJECTIVES AND ACTIVITIES

Significant activities

The Hospital, formerly the Ezrath Nashim Hospital, was originally designed and built to provide for the custodial care of patients suffering from mental illness. More recently, the growth in the number and proportion of older members of the community has created an increasing need for the provision of geriatric care.

The calls, in recent years, on the Trauma Centre as a result of terrorist attacks have also been a heavy burden on the Hospital's therapists. Because of the change in needs, the Hospital has commenced the development of the new Samson Wing project during the year. The funding of the refurbishments and addition to the buildings continues and is dependent on grants from the charity and other friends throughout the world.

The Hospital operates through the Trauma Centre, the Peace of Mind Project, to help the resettling into normal civilian life for soldiers discharged from army service.

Due to increased demand, the Children's Respiratory Care Unit is now operating at capacity and can no longer accept any additional children. With help of the UK raised funds, we have targeted to enlarge the unit and help more children and their families.

Approved by order of the board of trustees on 16 June 2021 and signed on its behalf by:



Mr. J. Lauffer - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BRITISH FRIENDS OF THE SARAH HERZOG
MEMORIAL HOSPITAL

I report on the accounts for the year ended 31 December 2020, which are set out on pages four to nine.

Responsibilities and basis of report

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


I have examined your charity's accounts as required under section 145 of the Charities Act 2011 ('the Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. that accounting records were not kept as required by section 130 of the Act; or
2. that the accounts do not accord with those records; or
3. that the accounts do not comply with the accounting requirements of the Act; or
4. that there is further information needed for a proper understanding of the accounts.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission I have found no matters that require drawing to your attention.


Paul Simmons FCA
Nagler Simmons
Chartered Accountants
5 Beaumont Gate
Shenley Hill
Radlett
WD7 7AR

Date: 18th June 2021
Date:

**BRITISH FRIENDS OF THE SARAH HERZOG
MEMORIAL HOSPITAL**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020**

	Unrestricted fund	Restricted fund	31.12.20 Total funds	31.12.19 Total funds
Notes	£	£	£	£
INCOMING RESOURCES				
Incoming resources from generated funds				
Voluntary income	204,318	-	204,318	208,996
RESOURCES EXPENDED				
Costs of generating funds				
Costs of generating voluntary income	2 1,000	-	1,000	868
Charitable activities				
Grants paid	145,962	-	145,962	285,598
Governance costs	1,290	-	1,290	2,250
Other resources expended	822	-	822	351
	<hr/>	<hr/>	<hr/>	<hr/>
Total resources expended	149,074	-	149,074	289,067
	<hr/>	<hr/>	<hr/>	<hr/>
NET INCOMING/(OUTGOING) RESOURCES	55,244	-	55,244	(80,071)
RECONCILIATION OF FUNDS				
Total funds brought forward	65,572	-	65,572	145,643
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD	<u>120,816</u>	<u>-</u>	<u>120,816</u>	<u>65,572</u>

CONTINUING OPERATIONS

All incoming resources and resources expended arise from continuing activities.


The notes form part of these financial statements

**BRITISH FRIENDS OF THE SARAH HERZOG
MEMORIAL HOSPITAL**

**BALANCE SHEET
AT 31 DECEMBER 2020**

	Notes	Unrestricted fund £	Restricted fund £	31.12.20 Total funds £	31.12.19 Total funds £
CURRENT ASSETS					
Cash at bank		122,016	-	122,016	67,822
CREDITORS					
Amounts falling due within one year	5	(1,200)	-	(1,200)	(2,250)
NET CURRENT ASSETS		<u>120,816</u>	<u>-</u>	<u>120,816</u>	<u>65,572</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		120,816	-	120,816	65,572
NET ASSETS		<u>120,816</u>	<u>-</u>	<u>120,816</u>	<u>65,572</u>
FUNDS					
Unrestricted funds	6			<u>120,816</u>	<u>65,572</u>
TOTAL FUNDS				<u>120,816</u>	<u>65,572</u>

The financial statements were approved by the Board of Trustees on 16 June 2021 and were signed on its behalf by:



Mr. J. Lauffer -Trustee

Stephen Forman

Mr. S. Forman -Trustee

The notes form part of these financial statements

**BRITISH FRIENDS OF THE SARAH HERZOG
MEMORIAL HOSPITAL**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

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

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. COSTS OF GENERATING VOLUNTARY INCOME

	31.12.20	31.12.19
	£	£
Support costs	1,000	868
	<u> </u>	<u> </u>

3. GRANTS PAYABLE

	31.12.20	31.12.19
	£	£
Grants paid	145,962	285,598
	<u> </u>	<u> </u>

**BRITISH FRIENDS OF THE SARAH HERZOG
MEMORIAL HOSPITAL**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2020**

3. GRANTS PAYABLE - continued

The total grants paid to institutions during the year was as follows:

	31.12.20	31.12.19
	£	£
Ezrath Nashim Herzog Hospital	145,962	285,598
	<u> </u>	<u> </u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019 .

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2020 nor for the year ended 31 December 2019 .

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.20	31.12.19
	£	£
Other creditors	1,200	2,250
	<u> </u>	<u> </u>

6. MOVEMENT IN FUNDS

	At 1.1.20	Net movement in funds	At 31.12.20
	£	£	£
Unrestricted funds			
General fund	65,572	55,244	120,816
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>65,572</u>	<u>55,244</u>	<u>120,816</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	204,318	(149,074)	55,244
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>204,318</u>	<u>(149,074)</u>	<u>55,244</u>

**BRITISH FRIENDS OF THE SARAH HERZOG
MEMORIAL HOSPITAL**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2020**

6. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.19 £	Net movement in funds £	At 31.12.19 £
Unrestricted Funds			
General fund	145,643	(80,071)	65,572
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>145,643</u>	<u>(80,071)</u>	<u>65,572</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	208,996	(289,067)	(80,071)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>208,996</u>	<u>(289,067)</u>	<u>(80,071)</u>

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

	At 1.1.19 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	145,643	(24,827)	120,816
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>145,643</u>	<u>(24,827)</u>	<u>120,816</u>

**BRITISH FRIENDS OF THE SARAH HERZOG
MEMORIAL HOSPITAL**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2020**

6. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	413,314	(438,141)	(24,827)
TOTAL FUNDS	<u>413,314</u>	<u>(438,141)</u>	<u>(24,827)</u>

**BRITISH FRIENDS OF THE SARAH HERZOG
MEMORIAL HOSPITAL**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020**

	31.12.20 £	31.12.19 £
INCOMING RESOURCES		
Voluntary income		
Donations, grants, & legacies	201,249	202,923
Gift aid	3,069	6,073
	204,318	208,996
Total incoming resources	204,318	208,996
 RESOURCES EXPENDED		
Charitable activities		
Grants to institutions	145,962	285,598
Governance costs		
Accountancy	1,290	2,250
Support costs		
Management		
Postage and stationery	-	708
Advertising	-	160
Consultancy fee	1,000	-
	1,000	868
Finance		
Bank charges	120	316
Other		
Sundries	702	35
	702	35
Total resources expended	149,074	289,067
	55,244	(80,071)
Net income/(expenditure)		

This page does not form part of the statutory financial statements