

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 DECEMBER 2021
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

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

| | Page |
|--|--------|
| Report of the Trustees | 1 to 2 |
| Independent Examiner's Report | 3 |
| Statement of Financial Activities | 4 |
| Balance Sheet | 5 |
| Notes to the Financial Statements | 6 to 9 |
| Detailed Statement of Financial Activities | 10 |

BRITISH FRIENDS OF THE SARAH HERZOG
MEMORIAL HOSPITAL

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. 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 | - resigned 15.1.21 |
| Mr. J. Lauffer | |
| Mr. M. C. Dunitz | - resigned 4.11.21 |
| Mr. S. Forman | |
| Ms R Goldberg | - appointed 13.5.21 |
| Dr M B Fertleman | - appointed 4.11.21 |

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.

BRITISH FRIENDS OF THE SARAH HERZOG
MEMORIAL HOSPITAL

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021

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.

Significant activities

The Hospital, formerly the Ezrath Nashim Hospital, was original designed and built to provide for the custodial care of patients suffering from mental illness. Over the last 4 decades, the growth in the number and proposition of older members of the community has created an increasing need for the provision of geriatric care as well as respiratory 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 necessitating expansion of the Trauma Centre. Because of the growth in population and increased demands on the hospital, over the last few years the Hospital constructed the new Samson Wing which was essentially completed 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 Peace of Mind Project is designed, to help the resettling into normal civilian life of former soldiers discharged from army service. The Hospital operates this program through the Trauma Centre.

Due to increased demand, the Children's Respiratory Care Unit is now operating at capacity and can no longer accept any additional children. With the 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 25 July 2022 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 2021, 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: 26 July 2022.....

BRITISH FRIENDS OF THE SARAH HERZOG
MEMORIAL HOSPITAL

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021

| | Notes | Unrestricted fund £ | Restricted fund £ | 31.12.21 Total funds £ | 31.12.20 Total funds £ |
|---|-------|---------------------------|-------------------------|---------------------------------|---------------------------------|
| INCOMING RESOURCES | | | | | |
| Incoming resources from generated funds | | | | | |
| Voluntary income | | 508,100 | - | 508,100 | 204,318 |
| RESOURCES EXPENDED | | | | | |
| Costs of generating funds | | | | | |
| Costs of generating voluntary income | 2 | 11,591 | - | 11,591 | 1,000 |
| Charitable activities | | | | | |
| Grants paid | | 189,881 | - | 189,881 | 145,962 |
| Governance costs | | 1,200 | - | 1,200 | 1,290 |
| Other resources expended | | 384 | - | 384 | 822 |
| | | <hr/> | <hr/> | <hr/> | <hr/> |
| Total resources expended | | 203,056 | - | 203,056 | 149,074 |
| | | <hr/> | <hr/> | <hr/> | <hr/> |
| NET INCOMING RESOURCES | | 305,044 | - | 305,044 | 55,244 |
| RECONCILIATION OF FUNDS | | | | | |
| Total funds brought forward | | 120,816 | - | 120,816 | 65,572 |
| | | <hr/> | <hr/> | <hr/> | <hr/> |
| TOTAL FUNDS CARRIED FORWARD | | <u>425,860</u> | <u>-</u> | <u>425,860</u> | <u>120,816</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

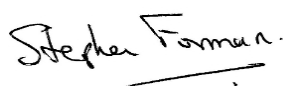
BALANCE SHEET
AT 31 DECEMBER 2021

| | Notes | Unrestricted fund £ | Restricted fund £ | 31.12.21 Total funds £ | 31.12.20 Total funds £ |
|--|-------|---------------------------|-------------------------|---------------------------------|---------------------------------|
| CURRENT ASSETS | | | | | |
| Cash at bank | | 427,060 | - | 427,060 | 122,016 |
| CREDITORS | | | | | |
| Amounts falling due within one year | 5 | (1,200) | - | (1,200) | (1,200) |
| | | <u>425,860</u> | <u>-</u> | <u>425,860</u> | <u>120,816</u> |
| NET CURRENT ASSETS | | | | | |
| | | 425,860 | - | 425,860 | 120,816 |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | | | | |
| | | <u>425,860</u> | <u>-</u> | <u>425,860</u> | <u>120,816</u> |
| NET ASSETS | | | | | |
| | | <u>425,860</u> | <u>-</u> | <u>425,860</u> | <u>120,816</u> |
| FUNDS | | | | | |
| Unrestricted funds | 6 | | | <u>425,860</u> | <u>120,816</u> |
| TOTAL FUNDS | | | | <u>425,860</u> | <u>120,816</u> |

The financial statements were approved by the Board of Trustees on 25 July 2022 and were signed on its behalf by:



Mr. J. Lauffer -Trustee



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 2021

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

| | 31.12.21 | 31.12.20 |
|---------------|----------|----------|
| | £ | £ |
| Support costs | 11,591 | 1,000 |

BRITISH FRIENDS OF THE SARAH HERZOG
MEMORIAL HOSPITAL

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2021

3. GRANTS PAYABLE

| | 31.12.21 | 31.12.20 |
|-------------|-------------------|-------------------|
| | £ | £ |
| Grants paid | 189,881 | 145,962 |
| | <u> </u> | <u> </u> |

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

| | 31.12.21 | 31.12.20 |
|-------------------------------|-------------------|-------------------|
| | £ | £ |
| Ezrath Nashim Herzog Hospital | 189,881 | 145,962 |
| | <u> </u> | <u> </u> |

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020 .

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020 .

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 31.12.21 | 31.12.20 |
|-----------------|-------------------|-------------------|
| | £ | £ |
| Other creditors | 1,200 | 1,200 |
| | <u> </u> | <u> </u> |

6. MOVEMENT IN FUNDS

| | At 1.1.21 | Net movement in funds | At 31.12.21 |
|--------------------|-------------------|-----------------------------|-------------------|
| | £ | £ | £ |
| Unrestricted funds | | | |
| General fund | 120,816 | 305,044 | 425,860 |
| | <u> </u> | <u> </u> | <u> </u> |
| TOTAL FUNDS | 120,816 | 305,044 | 425,860 |
| | <u> </u> | <u> </u> | <u> </u> |

BRITISH FRIENDS OF THE SARAH HERZOG
MEMORIAL HOSPITAL

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2021

6. MOVEMENT IN FUNDS - continued

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

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|--------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 508,100 | (203,056) | 305,044 |
| | <hr/> | <hr/> | <hr/> |
| TOTAL FUNDS | <u>508,100</u> | <u>(203,056)</u> | <u>305,044</u> |

Comparatives for 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 |
| | <hr/> | <hr/> | <hr/> |
| TOTAL FUNDS | <u>65,572</u> | <u>55,244</u> | <u>120,816</u> |

Comparative 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 |
| | <hr/> | <hr/> | <hr/> |
| 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 2021

6. MOVEMENT IN FUNDS - continued

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

| | At 1.1.20 £ | Net movement in funds £ | At 31.12.21 £ |
|--------------------|----------------|----------------------------------|------------------|
| Unrestricted funds | | | |
| General fund | 65,572 | 360,288 | 425,860 |
| | <u>65,572</u> | <u>360,288</u> | <u>425,860</u> |
| TOTAL FUNDS | <u>65,572</u> | <u>360,288</u> | <u>425,860</u> |

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

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|--------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 712,418 | (352,130) | 360,288 |
| | <u>712,418</u> | <u>(352,130)</u> | <u>360,288</u> |
| TOTAL FUNDS | <u>712,418</u> | <u>(352,130)</u> | <u>360,288</u> |

BRITISH FRIENDS OF THE SARAH HERZOG
MEMORIAL HOSPITAL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021

| | 31.12.21 | 31.12.20 |
|-------------------------------|----------|----------|
| | £ | £ |
| INCOMING RESOURCES | | |
| Voluntary income | | |
| Donations, grants, & legacies | 494,433 | 201,249 |
| Gift aid | 13,667 | 3,069 |
| | 508,100 | 204,318 |
| Total incoming resources | 508,100 | 204,318 |
| RESOURCES EXPENDED | | |
| Charitable activities | | |
| Grants to institutions | 189,881 | 145,962 |
| Governance costs | | |
| Accountancy | 1,200 | 1,290 |
| Support costs | | |
| Management | | |
| Postage and stationery | 178 | - |
| Advertising | 144 | - |
| Consultancy fee | 11,447 | 1,000 |
| | 11,769 | 1,000 |
| Finance | | |
| Bank charges | 171 | 120 |
| Other | | |
| Sundries | 35 | 702 |
| Total resources expended | 203,056 | 149,074 |
| Net income | 305,044 | 55,244 |

This page does not form part of the statutory financial statements