

REGISTERED CHARITY NUMBER: 1024814

REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31 DECEMBER 2024  
FOR  
UK FRIENDS OF HERZOG HOSPITAL

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

UK FRIENDS OF HERZOG HOSPITAL

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FOR THE YEAR ENDED 31 DECEMBER 2024

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UK FRIENDS OF HERZOG HOSPITAL

REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. 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  
51 Barham Avenue  
Elstree  
Borehamwood  
Hertfordshire  
WD6 3PW

Trustees  
Mr. J. Lauffer  
Mr. S. Forman  
Ms R Goldberg  
Dr M B Fertleman  
Ms S R Dangoor - appointed 14.6.24

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.

UK FRIENDS OF HERZOG HOSPITAL

REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2024

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives and aims of the charity are to raise awareness of and raise funds for the Herzog Hospital in Jerusalem.

The Hospital is a not for profit, charity hospital which treats all patients irrespective of denomination, age, religion, ethnicity or sexual orientation. Its focus is on four major areas: Mental Health, Respiratory care, Geriatrics and Rehabilitation.

Grantmaking

Funds raised are granted to the hospital.

Volunteers

The charity has no employees and no salaries or expenses are paid to the Trustees.

FINANCIAL REVIEW

Reserves policy

The policy of the board is to maintain sufficient reserves to cover annual operating costs.

Investment policy and objectives

Funds are retained in an interest-bearing account until transferred to the hospital.

FUTURE DEVELOPMENTS

The charity continues to support innovative therapy programs and treatments, with a special focus on those affected by the traumatic events of 7th October and the ongoing war, in the newly expanded mental health clinics.

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



Mr. J. Lauffer - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
UK FRIENDS OF HERZOG HOSPITAL

I report on the accounts for the year ended 31 December 2024, which are set out on pages four to twelve.

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').

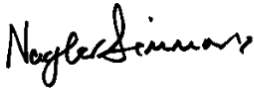
I have examined your charity's accounts as required under section 145 of the Charities Act 2011 ('the Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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

Date: 23/10/2025 .....

UK FRIENDS OF HERZOG HOSPITAL

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted fund £	Restricted funds £	31.12.24 Total funds £	31.12.23 Total funds £
<b>INCOMING RESOURCES</b>					
Incoming resources from generated funds					
Voluntary income		33,434	262,044	295,478	408,681
Other incoming resources		1,681	-	1,681	299
<b>RESOURCES EXPENDED</b>					
Costs of generating funds					
Costs of generating voluntary income	2	12,000	-	12,000	12,000
Fundraising trading: cost of goods sold and other costs		4,102	900	5,002	22,912
Charitable activities					
Grants paid		25,280	104,298	129,578	299,691
Governance costs		2,400	-	2,400	1,740
Other resources expended		35	-	35	35
		<hr/>	<hr/>	<hr/>	<hr/>
Total resources expended		43,817	105,198	149,015	336,378
		<hr/>	<hr/>	<hr/>	<hr/>
NET INCOMING/(OUTGOING) RESOURCES		(8,702)	156,846	148,144	72,602
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		82,753	109,071	191,824	119,222
		<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD		<u>74,051</u>	<u>265,917</u>	<u>339,968</u>	<u>191,824</u>

**CONTINUING OPERATIONS**

All incoming resources and resources expended arise from continuing activities.

The notes form part of these financial statements

UK FRIENDS OF HERZOG HOSPITAL

BALANCE SHEET  
AT 31 DECEMBER 2024

		Unrestricted fund	Restricted funds	31.12.24 Total funds	31.12.23 Total funds
	Notes	£	£	£	£
<b>CURRENT ASSETS</b>					
Debtors	5	818	-	818	-
Cash at bank		75,633	265,917	341,550	193,564
		<u>76,451</u>	<u>265,917</u>	<u>342,368</u>	<u>193,564</u>
<b>CREDITORS</b>					
Amounts falling due within one year	6	(2,400)	-	(2,400)	(1,740)
		<u>74,051</u>	<u>265,917</u>	<u>339,968</u>	<u>191,824</u>
<b>NET CURRENT ASSETS</b>					
		<u>74,051</u>	<u>265,917</u>	<u>339,968</u>	<u>191,824</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>74,051</u>	<u>265,917</u>	<u>339,968</u>	<u>191,824</u>
<b>NET ASSETS</b>		<u><u>74,051</u></u>	<u><u>265,917</u></u>	<u><u>339,968</u></u>	<u><u>191,824</u></u>
<b>FUNDS</b>					
	7				
Unrestricted funds				74,051	82,753
Restricted funds				265,917	109,071
<b>TOTAL FUNDS</b>				<u><u>339,968</u></u>	<u><u>191,824</u></u>

The notes form part of these financial statements

UK FRIENDS OF HERZOG HOSPITAL

BALANCE SHEET - CONTINUED  
AT 31 DECEMBER 2024

The financial statements were approved by the Board of Trustees on 21 October 2025 and were signed on its behalf by:

Handwritten signature of Mr. J. Lauffer in black ink.

Mr. J. Lauffer -Trustee

Handwritten signature of Mr. S. Forman in black ink.

Mr. S. Forman -Trustee

The notes form part of these financial statements

UK FRIENDS OF HERZOG HOSPITAL

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024

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

	31.12.24	31.12.23
	£	£
Support costs	12,000	12,000
	<u>          </u>	<u>          </u>

3. GRANTS PAYABLE

	31.12.24	31.12.23
	£	£
Grants paid	129,298	299,380
	<u>          </u>	<u>          </u>

UK FRIENDS OF HERZOG HOSPITAL

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 DECEMBER 2024

3. GRANTS PAYABLE - continued

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

	31.12.24	31.12.23
	£	£
Ezrath Nashim Herzog Hospital	129,298	299,380
	<u>          </u>	<u>          </u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023 .

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023 .

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.24	31.12.23
	£	£
Other debtors	818	-
	<u>          </u>	<u>          </u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.24	31.12.23
	£	£
Other creditors	2,400	1,740
	<u>          </u>	<u>          </u>

UK FRIENDS OF HERZOG HOSPITAL

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 DECEMBER 2024

7. MOVEMENT IN FUNDS

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	82,753	(8,702)	74,051
Restricted funds			
Peace of Mind	72,167	119,122	191,289
Young Adults	-	67,494	67,494
Metiv Psychotrauma Centre	-	7,134	7,134
Medical Equipment	25,000	(25,000)	-
Medical Kits	11,904	(11,904)	-
	<hr/>	<hr/>	<hr/>
	109,071	156,846	265,917
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>191,824</u>	<u>148,144</u>	<u>339,968</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	35,115	(43,817)	(8,702)
Restricted funds			
Peace of Mind	146,591	(27,469)	119,122
Young Adults	67,494	-	67,494
Metiv Psychotrauma Centre	41,627	(34,493)	7,134
Medical Equipment	-	(25,000)	(25,000)
Medical Kits	6,332	(18,236)	(11,904)
	<hr/>	<hr/>	<hr/>
	262,044	(105,198)	156,846
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>297,159</u>	<u>(149,015)</u>	<u>148,144</u>

UK FRIENDS OF HERZOG HOSPITAL

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 DECEMBER 2024

7. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted Funds			
General fund	66,225	16,528	82,753
Restricted Funds			
Peace of Mind	52,997	19,170	72,167
Medical Equipment	-	25,000	25,000
Medical Kits	-	11,904	11,904
	<u>52,997</u>	<u>56,074</u>	<u>109,071</u>
<b>TOTAL FUNDS</b>	<u><u>119,222</u></u>	<u><u>72,602</u></u>	<u><u>191,824</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	62,737	(46,209)	16,528
Restricted funds			
Peace of Mind	194,074	(174,904)	19,170
Metiv Psychotrauma Centre	36,650	(36,650)	-
Medical Equipment	25,000	-	25,000
Medical Kits	90,519	(78,615)	11,904
	<u>346,243</u>	<u>(290,169)</u>	<u>56,074</u>
<b>TOTAL FUNDS</b>	<u><u>408,980</u></u>	<u><u>(336,378)</u></u>	<u><u>72,602</u></u>

UK FRIENDS OF HERZOG HOSPITAL

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 DECEMBER 2024

7. MOVEMENT IN FUNDS - continued

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

	At 1.1.23 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	66,225	7,826	74,051
Restricted funds			
Peace of Mind	52,997	138,292	191,289
Young Adults	-	67,494	67,494
Metiv Psychotrauma Centre	-	7,134	7,134
	<u>52,997</u>	<u>212,920</u>	<u>265,917</u>
<b>TOTAL FUNDS</b>	<u><u>119,222</u></u>	<u><u>220,746</u></u>	<u><u>339,968</u></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	97,852	(90,026)	7,826
Restricted funds			
Peace of Mind	340,665	(202,373)	138,292
Young Adults	67,494	-	67,494
Metiv Psychotrauma Centre	78,277	(71,143)	7,134
Medical Equipment	25,000	(25,000)	-
Medical Kits	96,851	(96,851)	-
	<u>608,287</u>	<u>(395,367)</u>	<u>212,920</u>
<b>TOTAL FUNDS</b>	<u><u>706,139</u></u>	<u><u>(485,393)</u></u>	<u><u>220,746</u></u>

UK FRIENDS OF HERZOG HOSPITAL

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 DECEMBER 2024

8. DETAILS OF RESTRICTED FUNDS

Peace of Mind - A Trauma and Mental Health program for Veterans.

Medical Kits - Provision of First Aid kits for "at-risk" communities.

Young Adults at Risk - In-house psychiatric support for young adults.

Metiv Psychotrauma Centre - Care, training, and research to support individuals and communities affected by trauma.

Medical Equipment - Ventilators and associated medical equipment.

UK FRIENDS OF HERZOG HOSPITAL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2024

	31.12.24 £	31.12.23 £
<b>INCOMING RESOURCES</b>		
Voluntary income		
Donations, grants, & legacies	280,624	391,767
Gift aid	14,854	16,914
	<hr/>	<hr/>
	295,478	408,681
Other incoming resources		
Interest received	1,681	299
	<hr/>	<hr/>
Total incoming resources	297,159	408,980
<b>RESOURCES EXPENDED</b>		
Fundraising trading: cost of goods sold and other costs		
Fund Raising Events	5,002	22,912
Charitable activities		
Grants to institutions	129,298	299,380
Governance costs		
Accountancy	2,400	1,740
Support costs		
Management		
Advertising	170	170
Consultancy fee	12,000	12,000
	<hr/>	<hr/>
	12,170	12,170
Finance		
Bank charges	110	141
Other		
Sundries	35	35
	<hr/>	<hr/>
Total resources expended	149,015	336,378

This page does not form part of the statutory financial statements

UK FRIENDS OF HERZOG HOSPITAL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2024

	31.12.24 £	31.12.23 £
Net income	<u>148,144</u>	<u>72,602</u>

This page does not form part of the statutory financial statements