# FRIENDS OF JERUSALEM BOTANICAL GARDENS

## TRUSTEES' REPORT AND ACCOUNTS
## YEAR ENDING 31 DECEMBER 2025

**Charity Reg. No. 1151347**

# Trustees' Annual Report for the period

| | Period start date | | | | Period end date | | |
|---|---|---|---|---|---|---|---|
| | Day | Month | Year | | Day | Month | Year |
| From | 01 | January | 2025 | To | 31 | December | 2025 |

## Section A Reference and administration details

| | |
|---|---|
| **Charity name** | Friends of Jerusalem Botanical Gardens |
| **Other names charity is known by** | Friends of JBG |
| **Registered charity number (if any)** | 1151347 |
| **Charity's principal address** | 100 Green Lane |
| | Edgware |
| | Middx |
| **Postcode** | HA8 8EJ |

**Names of the charity trustees who manage the charity**

| | Trustee name | Office (if any) | Dates acted if not for whole year | Name of person (or body) entitled to appoint trustee (if any) |
|---|---|---|---|---|
| 1 | Aaron Bertelsen | Co-Chair | Until 17.12.25 | |
| 2 | Aaron Bertelsen | Chair | From 17.12.25 | |
| 3 | Jill Kowal | Co-Chair | Until 17.12.25 | |
| 4 | Karyn Daysh | | From 17.12.25 | |
| 5 | Brandon George | | From 17.12.25 | |
| 6 | Linda Smith | | From 17.12.25 | |
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**Names of the trustees for the charity, if any, (for example, any custodian trustees)**

| Name | Dates acted if not for whole year |
|---|---|
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| | |
| | |

**Names and addresses of advisers (Optional information)**

| Type of adviser | Name | Address |
|---|---|---|
| | | |
| | | |
| | | |
| | | |

**Name of chief executive or names of senior staff members (Optional information)**

Barbara Sherling – Operations Manager

## Section B Structure, governance and management

**Description of the charity's trusts**

| | |
|---|---|
| Type of governing document (eg. trust deed, constitution) | Constitution |
| How the charity is constituted (eg. trust, association, company) | Charitable Incorporated Organisation |
| Trustee selection methods (eg. appointed by, elected by) | Election by the Board of Trustees |

**Additional governance issues (Optional information)**

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

Reviewing the structure of the Board with the aim of creating opportunities to appoint new Trustees with particular skills to advance the charity's activities.

The Friends of Jerusalem Botanical Gardens (JBG) continued its membership of the NCVO in order to be kept aware of current governance, organisational and charity best practice and to access training.

Work alongside the CEO and senior staff members of the Jerusalem Botanical Gardens and the Israel-based Friends of Jerusalem Botanical Gardens.

The Trustees have adopted the following policies and procedures: Conflict of Interests; Data Protection, Equality and Diversity; Grievance; Privacy, Register of Interests, a Reserves Policy and Risk Assessment. The Trustees continue to review the financial position of the charity regularly.

## Section C Objectives and activities

**Summary of the objects of the charity set out in its governing document**

To advance the education of the public on Israel's biodiversity, plant conservation and cultural uses of plants, in particular but not exclusively by supporting the work of the Jerusalem Botanical Gardens.

This is achieved by supporting the Gardens:

- by offering qualified gardeners the opportunity to extend their education through learning about Israel's biodiversity etc.

- in its cross-cultural education of school-age children in Jerusalem;
- in its social action and environmental outreach programme which aims to engage disaffected and disadvantaged members of the community through working with plants; and
- with online talks given via Zoom on botanical aspects and, in the UK, with talks by the Operations Manager to various communal organisations.

The Trustees have adhered to the guidance issued by the Charity Commission on public benefit in the undertaking of all their activities.

In 2025 our support for the JBG came through the horticultural internship programme. Our interns worked closely with professionals at the JBG gaining greater knowledge of Israel's biodiversity and plant conservation.

As explained in previous years, the war resulting from the attack on Israel on 7 October 2023 had a significant impact on our activities as many Governments advised against all but essential travel to Israel. Due to this advice, we did not award a Worms Travel Bursary to a final year Kew Diploma student in 2025, and we awarded a larger number of internships to Israel-based students.

The first Israeli intern was BM, who was awarded a nursery propagation internship in May and she successfully completed her placement on 4 December 2025. The second Israeli intern, NH was awarded a curatorial internship in August and in November, JS also from Israel, joined as a nursery propagation intern. When the travel advice restriction was lifted, AL from Sweden was able to take up her 12-month tropical conservatory internship from September 2025.

The Friends continued their aims of informing the public about plants and the environment through talks given to local community groups by the Operations Manager.

To further assist our aims to inform and educate about Israel's plant biodiversity and conservation, our interns provided a steady flow of photographs and information about plants in flower at the Gardens and in the wild and these were shown on our website and social media pages.

The Trustees are aware that the situation in the Middle East has continued to impact on our membership and our activities, compounding the decline we were experiencing. We continue to try to make the charity more attractive online to a worldwide audience.

The Friends thank supporters and acknowledge the donations from individuals which have supported our work in 2025.

**Additional details of objectives and activities (Optional information)**

You **may choose** to include further statements, where relevant, about:

- policy on grant-making;
- policy programme related investment;
- contribution made by volunteers.

**Grant-making**

The policy in awarding internships as part of our International Horticultural Internship Programme is to select students who are most likely to benefit from the education and experience provided at the Gardens. Candidates apply using a standardised form and their experience and qualifications are assessed. Short-listed candidates are then interviewed by a panel to assess their suitability to the conditions and lifestyle in Israel and to identify what they wish to gain from the experience and how to achieve their aims.

The policy of grant-making to the Jerusalem Botanical Gardens involves identifying those areas which most effectively meet the UK Friends' objectives.

**Volunteers**
Help from our members continues to be of crucial importance to the Friends. Although the Trustees recognise that volunteering is a key element of the charity's sustainability and diversity, there were few activities arranged in 2025 which required volunteer involvement.

## Section D Achievements and performance

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**Summary of the main achievements of the charity during the year**

Four interns were sponsored during 2025.

The charity continues to be in a stable fiscal position.

## Section E Financial review

**Brief statement of the charity's policy on reserves**

The Trustees take seriously their fiscal responsibility to ensure that the charity is sustainable. A reserves policy was adopted which states that funds which have not been designated for specific use should be maintained at a level equivalent to six months' expenditure.

The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in income, they will be able to continue the charity's current activities while consideration is given to the way in which additional funds may be raised. The Trustees recognise that many charities only operate on a 3-month policy. They are satisfied that the reserves more than meet the requirements to maintain the charity as an ongoing concern. The charity has no contracts which could not be met by its current reserves.

**Details of any funds materially in deficit**

There are no deficits.

**Further financial review details (Optional information)**

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

A donation from a UK-based charitable trust provides the charity with its main source of funds. Its largest expenditures are the salary of the Operations Manager and expenses associated with the International Horticultural Internship Programme. These expenditures are funded by donations and fundraising events, as highlighted in Section C above and bequests. The Trustees recognise that a generous bequest from the estate of Mrs Philippa Rakusen enables the Internship Programme to continue.

**Investment**
The charity is financially cautious, maintaining a current account, an interest-paying savings account and a fixed interest, fixed term Treasury Deposit from which funds cannot be withdrawn until maturity

## Section F Other optional information

The Trustees wish to express their heartfelt gratitude to Jill Kowal, who resigned in December 2025 after some two decades of dedicated service to the charity. Throughout this time, Jill made a significant and valued contribution to the charity's work, and her commitment, generosity of time and unwavering support have been greatly appreciated. The Trustees extend their sincere thanks for all that she has done over the years and acknowledge with deep appreciation the important part she has played in the charity's development and achievements.

The Trustees will continue to seek opportunities to strengthen the Friends of Jerusalem Botanical Gardens' Board; develop its programmes in response to its on-going objectives and review the day-to-day activities to optimise the charity's future.

## Section G Declaration

**The trustees declare that they have approved the trustees' report above.**

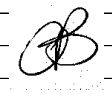
**Signed on behalf of the charity's trustees**

| | | |
|---|---|---|
| **Signature(s)** |  | |
| **Full name(s)** | | |
| | Aaron Kaen Bertelsen | |
| **Position (eg Secretary, Chair, etc)** | Chair | |
| **Date** | 23 October 2026 | |

**FRIENDS OF JERUSALEM BOTANICAL GARDENS**

**Statement of Financial Activities - Year Ended 31st December 2025**

| | Notes | Unrestricted Funds £ | Restricted Funds £ | Total Funds £ | Y/E 31.12.24 Total Funds £ |
|---|---|---|---|---|---|
| **Income and endowments from:** | | | | | |
| Membership subscriptions | | 1,328 | 0 | 1,328 | 876 |
| Donations and legacies | 1 | 33,808 | 116,021 | 149,829 | 25,332 |
| Fund Raising | 2 | 0 | 0 | 0 | 210 |
| Other trading activities | | 0 | 0 | 0 | 0 |
| Interest Received | | 2,726 | 0 | 2,726 | 2,387 |
| **Total** | | 37,862 | 116,021 | 153,883 | 28,805 |
| **Expenditure on:** | | | | | |
| Raising funds | 2 | 0 | 0 | 0 | 0 |
| Charitable activities | 3 | 12,754 | 116,021 | 128,775 | 9,742 |
| Other | 4 | 12,932 | 0 | 12,932 | 7,624 |
| **Total** | | 25,686 | 116,021 | 141,707 | 17,366 |
| **(Net expenditure)** | | 12,176 | 0 | 12,176 | 11,439 |
| **Taxation** | | 0 | | 0 | -477 |
| **Net movement in funds** | | 12,176 | 0 | 12,176 | 10,962 |
| **Total funds brought forward** | | 102,379 | 11,095 | 113,474 | 102,512 |
| **Total funds carried forward** | | 114,555 | 11,095 | 125,650 | 113,474 |



Aaron Bertelsen, Chair

**FRIENDS OF JERUSALEM BOTANICAL GARDENS**

**Notes to the Accounts - Year Ended 31st December 2025**

| | | | | | | |
|---|---|---|---|---|---|---|
| 1 | **Restricted Fund Donations** | | | | **Y/E 31.12.24** | |
| | | **Restricted** | **Unrestricted** | **Total** | **Total** | |
| | Wolfson Foundation | 116,021 | 0 | 116,021 | 0 | |
| | Craps CT | 0 | 32,000 | 32,000 | 16,000 | |
| | General donations | 0 | 1,808 | 1,808 | 9,332 | |
| | | 116,021 | 33,808 | 149,829 | 25,332 | |
| 2 | **Fund Raising activities** | | | | | |
| | | **Income** | **Expenses** | **Profit/(Loss)** | **Y/E 31.12.24** | |
| | Talks | 0 | 0 | 0 | 210 | |
| | | 0 | 0 | 0 | 210 | |
| 3 | **Charitable Activities** | | | | | |
| | | **Resticted** | **Unrestricted** | **Total** | **Y/E 31.12.24** | |
| | Internships | 0 | 12,754 | 12,754 | 8,777 | |
| | Other | 116,021 | 0 | 116,021 | 965 | |
| | | 116,021 | 12,754 | 128,775 | 9,742 | |
| 4 | **Other Expenses** | | **31.12.25** | | **31.12.24** | |
| | Salaries & NIC | | 11,000 | | 6,635 | |
| | Bank charges | | 45 | | 15 | |
| | Computer expenses | | 892 | | 524 | |
| | Subscriptions -NCVO/BGCI | | 276 | | 270 | |
| | Insurance | | 219 | | 180 | |
| | Accountancy fees | | 500 | | 0 | |
| | | | 12,932 | | 7,624 | |
| 5 | | | | | | |
| | Total Funds at 31st December 2025 are represented by the following: | | | | | |
| | Bank Current account | 1,252 | | | | |
| | Bank Deposit account | 20,249 | | | Aaron Bertelsen, Chair | |
| | Treasury Deposit | 104,149 | | | | |
| | | | 125,650 | | | |
| | | | 125,650 | | | |
| 6 | A fixed-term guaranteed interest rate Treasury Deposit was taken out on a quarterly basis during 2025 with interest paid on maturity. Withdrawals cannot be made during the term of the deposit. | | | | | |

CHARITY COMMISSION FOR ENGLAND AND WALES

# Independent examiner's report on the accounts

## Section A Independent Examiner's Report

| | | | |
|---|---|---|---|
| **Report to the trustees/ members of** | Charity Name FRIENDS OF JERUSALEM BOTANICAL GARDENS | | |
| **On accounts for the year ended** | 31 DECEMBER 2025 | **Charity no (if any)** | 1151347 |
| **Set out on pages** | 1 – 9 | | |

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 /12 / 2025.

**Responsibilities and basis of report**

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

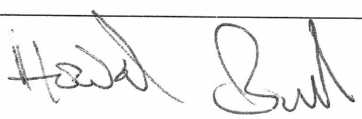
I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

| | | | |
|---|---|---|---|
| **Signed:** |  | **Date:** | 25.10.2026 |
| **Name:** | Howard Bull | | |
| **Relevant professional qualification(s) or body (if any):** | ACA - ICAEW | | |
| **Address:** | 33 Park Grove<br>Edgware<br>Middlesex HA8 7SH | | |

| Section B | Disclosure |
|---|---|
| | Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners). |
| **Give here brief details of any items that the examiner wishes to disclose.** | n/a |