

Charity registration number 327268

**UNITED KINGDOM SOCIETY FOR THE PROTECTION OF NATURE IN  
ISRAEL**

**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 5 APRIL 2023**

# UNITED KINGDOM SOCIETY FOR THE PROTECTION OF NATURE IN ISRAEL

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Mr John Levy Mrs Linda Falter Ms Diane Goodkind Dr Bernard Freudenthal
<b>Charity number</b>	327268
<b>Principal address</b>	PO Box 42763 London N2 0YJ
<b>Independent examiner</b>	Gravita AH Limited 30 City Road London EC1Y 2AB

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# UNITED KINGDOM SOCIETY FOR THE PROTECTION OF NATURE IN ISRAEL

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# UNITED KINGDOM SOCIETY FOR THE PROTECTION OF NATURE IN ISRAEL

## TRUSTEES' REPORT

### *FOR THE YEAR ENDED 5 APRIL 2023*

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The trustees present their annual report and financial statements for the year ended 5 April 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's deed of trust, the Charities Act 2011 and "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)".

#### **Objectives and activities**

The objectives of the Charity are to involve and educate the public in the UK about:

- a) The conservation of nature in Israel for the purpose of study and research and the understanding and appreciation of nature and the awareness of the value and need for its conservation.
- b) The promotion of education activities and the publication of educational and scientific works and providing opportunities for such studies and activities.
- c) The presentation, the preservation and appreciation of historical sites and antiquities by like means.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### **Achievements and performance**

The Society seeks to engage support for conservation in Israel both among enthusiastic amateurs and the leading professional conservation organisations in the United Kingdom. With no staff and operated purely on a volunteer basis, the Society distributes literature and organises information events to draw attention to nature in Israel.

During the year under review donations and gift aid due to the charity totalling £28,907 was received, to be used to support educational and conservation activities in Israel.

#### **Financial review**

This is set out in the accounts on pages 4 to 6 and are in line with the Trustees' projections

The Board of Trustees continuously review the major risks to which the Society may be exposed and procedures are in place to mitigate both external and internal risks.

Procedures are in place and are regularly reviewed to ensure the health and safety of volunteers, clients and visitors to the office; and also in relation to data protection and confidentiality.

UKSPNI hopes to enlarge its range of activities within the United Kingdom and provide increased support to the parent SPNI NGO in Israel which directly tackles environmental issues in Israel,

#### **Structure, governance and management**

The UK Society for Protection of Nature in Israel is a registered charity under number: 327268 and was established under a Deed of Trust. It is governed by the Deed of Trust dated 17 September 1986 and by the Charities Act 2011.

# UNITED KINGDOM SOCIETY FOR THE PROTECTION OF NATURE IN ISRAEL

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 5 APRIL 2023**

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The trustees who served during the year and up to the date of signature of the financial statements were:

Mr John Levy

Mrs Linda Falter

Ms Diane Goodkind

Dr Bernard Freudenthal

The statutory power of appointing new or additional Trustees is vested in the existing Trustees.

The organisation has a Board of Trustees who have overall responsibility for the strategic direction, policy and human and financial resources of the organisation. Day-to-day operational management is in the hands of the Trustees.

The Trustees' report was approved by the Board of Trustees.

*John Levy*.....

**Mr John Levy**

Trustee

Dated: 28 Jan 2024

# UNITED KINGDOM SOCIETY FOR THE PROTECTION OF NATURE IN ISRAEL

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF UNITED KINGDOM SOCIETY FOR THE PROTECTION OF NATURE IN ISRAEL

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I report to the trustees on my examination of the financial statements of United Kingdom Society for the Protection of Nature in Israel (the charity) for the year ended 5 April 2023.

#### **Responsibilities and basis of report**

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all 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 financial statements in accordance with Accounting and Reporting by 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 now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with 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 financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.

*Shona Munday*  
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S Munday

#### **Gravita AH Limited**

30 City Road  
London  
EC1Y 2AB

30 Jan 2024  
Dated: .....

# UNITED KINGDOM SOCIETY FOR THE PROTECTION OF NATURE IN ISRAEL

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

*FOR THE YEAR ENDED 5 APRIL 2023*

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	Notes	2023 £	2022 £
<b><u>Income from:</u></b>			
Donations and legacies	2	28,907	5,041
Investments	3	10	-
<b>Total income</b>		<u>28,917</u>	<u>5,041</u>
<b><u>Expenditure on:</u></b>			
Charitable activities	4	1,275	9,348
<b>Net movement in funds</b>		<u>27,642</u>	<u>(4,307)</u>
Fund balances at 6 April 2022		<u>3,807</u>	<u>8,114</u>
<b>Fund balances at 5 April 2023</b>		<u><u>31,449</u></u>	<u><u>3,807</u></u>

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

All income and expenditure derive from continuing activities.

# UNITED KINGDOM SOCIETY FOR THE PROTECTION OF NATURE IN ISRAEL

## STATEMENT OF FINANCIAL POSITION

AS AT 5 APRIL 2023

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	Notes	2023 £	£	2022 £	£
<b>Current assets</b>					
Cash at bank and in hand		33,554		4,712	
<b>Creditors: amounts falling due within one year</b>	<b>8</b>	<u>(2,105)</u>		<u>(905)</u>	
Net current assets			<u>31,449</u>		<u>3,807</u>
<b>Income funds</b>					
Unrestricted funds			<u>31,449</u>		<u>3,807</u>
			<u>31,449</u>		<u>3,807</u>

The financial statements were approved by the Trustees on 28 Jan 2024.

John Levy  
Mr John Levy  
Trustee

# UNITED KINGDOM SOCIETY FOR THE PROTECTION OF NATURE IN ISRAEL

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 5 APRIL 2023

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#### 1 Accounting policies

##### Charity information

United Kingdom Society for the Protection of Nature in Israel is a unincorporated charity in England and Wales. The principal address is PO Box 67678 London NW11 1LD.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "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 charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, 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.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

#### 1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

#### 1.5 Resources expended

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.

Resources expended are recognised in the period in which they are incurred.

Governance costs are those related to the general running of the charity and its infrastructure.

# UNITED KINGDOM SOCIETY FOR THE PROTECTION OF NATURE IN ISRAEL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2023

### 1 Accounting policies (Continued)

#### 1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method 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. Financial assets classified as receivable within one year are not amortised.

##### **Derecognition of financial assets**

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

### 2 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2023 £	2022 £
Donations and gifts	28,907	5,041

### 3 Investment income

	Unrestricted funds	Total
	2023 £	2022 £
Interest receivable	10	-

### 4 Charitable activities

	2023 £	2022 £
Educational activities	-	8,350
Share of governance costs (see note 5)	1,275	998
	<u>1,275</u>	<u>9,348</u>

# UNITED KINGDOM SOCIETY FOR THE PROTECTION OF NATURE IN ISRAEL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2023

### 5 Support costs

	Support costs	Governance costs	2023	2022
	£	£	£	£
Accountancy	-	1,275	1,275	998
	-	1,275	1,275	998

### 6 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year.

### 7 Employees

There were no employees in the year, or prior year.

There were no employees whose annual remuneration was more than £60,000.

### 8 Creditors: amounts falling due within one year

	2023	2022
	£	£
Other creditors	425	425
Accruals and deferred income	1,680	480
	2,105	905

### 9 Analysis of net assets between funds

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Fund balances at 5 April 2023 are represented by:		
Current assets/(liabilities)	31,449	3,807
	31,449	3,807

### 10 Related party transactions

The creditor balance of £425 (2022: £425) is owed to one of the trustees.