

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST JANUARY 2020
FOR
THE BRITISH FRIENDS OF EZER MIZION**

H. Morris & Co
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THE BRITISH FRIENDS OF EZER MIZION
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FOR THE YEAR ENDED 31ST JANUARY 2020

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THE BRITISH FRIENDS OF EZER MIZION
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST JANUARY 2020

The trustees present their report with the financial statements of the charity for the year ended 31st January 2020. The trustees have adopted the provisions of 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

Objectives and aims

The objects of the charity are to relieve poverty and sickness, particularly by providing financial and other assistance to an Israeli charity known as Ezer Mizion whose main objects are the aid and support of the sick and needy in Israel.

All over the world the incidence of cancer has risen. Bone marrow transplants are increasingly being used as a cure for cancer and for the treatment of many other illnesses.

The charity is focused upon raising public awareness about stem cell transplants; rallying additional potential donors and expanding representation of different ethnic groups. It endeavours to fund deeper level tissue typing by engaging in scientific research on transplant issues; speed up the transplant process and thereby increase the chances of success. Its support network is driven to empower patients and their families, embrace a holistic care approach and ensure that the charity reaches every one who needs it.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Ezer Mizion has now completed the construction of the new international bone marrow registry. To date 3,475 transplants have been facilitated.

Fundraising activities

The charity has had a successful twenty years and has always maintained a position of surplus.

Donation received from the public maintained a satisfactory level and the charity was able to make significant grants for its core purpose.

FINANCIAL REVIEW

The Trust Deed authorises the Trustees to make and hold investments using the general funds of the charity however, no such investments are presently held.

During the year the Charity had a deficit of £18,794, (2019: deficit of £23,557). Funds at the year end totalled £33,822 (2019: £52,616) of which none was held in restricted funds.

FUTURE PLANS

The need for our services is increasing and we will continue our support. The trustees realise that we must use the resources we have wisely and so will continue to target those problems where we have the expertise to make the most positive difference.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

The appointment of new trustees is generally by invitation of and must be sanctioned by, the Israeli Head office of Ezer Mizion.

Organisational structure

The board of trustees is the governing body which administers the charity. All major decisions are made by the board which meets regularly to discuss and formulate policy and to decide on strategy.

THE BRITISH FRIENDS OF EZER MIZION

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST JANUARY 2020**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Induction and training of new trustees

Any new trustees would upon appointment be fully trained by representatives from the Israeli Head office of Ezer Mizion who come to the UK on a regular basis.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1073496

Principal address

923 Finchley Road
Golders Green
London
NW11 7PE

Trustees

Y Schwartz
J Ebrahimoff
M Listenberg
Mrs T Listenberg

Independent Examiner

H. Morris & Co
56 Parkside Drive
Edgware
Middlesex
HA8 8JX

International Head Office

Yaakov Fried Building
5 Rabinov Street
Bnei Brak 51563
Israel

PUBLIC BENEFIT

In addition to being one of Israel's largest health aid organisations, providing food, shelter, counselling and medical treatment to 650,000 people every year, Ezer Mizion has created the world's 4th largest national bone marrow registry.

Over 36 million potential donors are registered in Bone Marrow Donors Worldwide, the global registry in The Hague. Ezer Mizion is the main source of Jewish bone marrow donors in the world. As of February 2020, 1,018,787 people have registered so far with 577,888 of these potential donors being IDF recruits who joined the registry. This followed a landmark agreement between Ezer Mizion and the Israel Defence Force in 2005 whereby recruits routinely undergo testing as part of their induction process.

Stem cell testing sponsors can set up a Donor Pool in Ezer Mizion's main registry. Each Donor Pool includes all the potential stem cell donors whose initial tissue typing was funded by the sponsor.

The trustees have a duty to report on our organisation's public benefit under section 4 of the Charities Act 2011. We are confident that our organisation meets those public benefit requirements and have taken Charity Commission guidance into consideration.

THE BRITISH FRIENDS OF EZER MIZION
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST JANUARY 2020

Approved by order of the board of trustees on 15th June 2020 and signed on its behalf by:

Y Schwartz - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE BRITISH FRIENDS OF EZER MIZION**

Independent examiner's report to the trustees of The British Friends of Ezer Mizion

I report to the charity trustees on my examination of the accounts of The British Friends of Ezer Mizion (the Trust) for the year ended 31st January 2020.

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 Act and in carrying out my examination I have followed all 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts to be reached.

Howard Morris
FCA
H. Morris & Co
56 Parkside Drive
Edgware
Middlesex
HA8 8JX

15th June 2020

THE BRITISH FRIENDS OF EZER MIZION
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST JANUARY 2020

	Notes	2020 Unrestricted fund £	2019 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		94,503	78,958
Charitable activities			
Charitable expenditure		-	(90,718)
Total		94,503	(11,760)
EXPENDITURE ON			
Raising funds		152	652
Charitable activities			
Charitable expenditure		113,145	11,145
Total		113,297	11,797
NET INCOME/(EXPENDITURE)		(18,794)	(23,557)
RECONCILIATION OF FUNDS			
Total funds brought forward		52,616	76,173
TOTAL FUNDS CARRIED FORWARD		33,822	52,616

The notes form part of these financial statements

THE BRITISH FRIENDS OF EZER MIZION

STATEMENT OF FINANCIAL POSITION
31ST JANUARY 2020

		2020 Unrestricted fund £	2019 Total funds £
	Notes		
CURRENT ASSETS			
Cash at bank		35,622	56,216
CREDITORS			
Amounts falling due within one year	6	(1,800)	(3,600)
NET CURRENT ASSETS		<u>33,822</u>	<u>52,616</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		33,822	52,616
NET ASSETS		<u>33,822</u>	<u>52,616</u>
FUNDS	7		
Unrestricted funds		<u>33,822</u>	<u>52,616</u>
TOTAL FUNDS		<u>33,822</u>	<u>52,616</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 15th June 2020 and were signed on its behalf by:

Y Schwartz - Trustee

The notes form part of these financial statements

THE BRITISH FRIENDS OF EZER MIZION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST JANUARY 2020

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 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.

Allocation and apportionment of costs

Support costs of a management nature are those costs incurred directly in undertaking the administration of the charity in furtherance of its objectives.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 25% on reducing balance

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. The charity has no unrestricted funds at present.

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the statement of financial position date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

THE BRITISH FRIENDS OF EZER MIZION
NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST JANUARY 2020

2. GRANTS PAYABLE

	2020	2019
	£	£
Charitable expenditure	104,541	765
The total grants paid to institutions during the year was as follows:		
	2020	2019
	£	£
Ezer Mizion Israel	103,560	-
Just Giving	216	-
Jewish Legacy	765	765
	<u>104,541</u>	<u>765</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	78,958
Charitable activities	
Charitable expenditure	(90,718)
Total	<u>(11,760)</u>
EXPENDITURE ON	
Raising funds	652
Charitable activities	
Charitable expenditure	11,145
Total	<u>11,797</u>
NET INCOME/(EXPENDITURE)	<u>(23,557)</u>
RECONCILIATION OF FUNDS	
Total funds brought forward	76,173

THE BRITISH FRIENDS OF EZER MIZION
NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST JANUARY 2020

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted
fund
£

TOTAL FUNDS CARRIED FORWARD

52,616

5. TANGIBLE FIXED ASSETS

Fixtures
and
fittings
£

COST

At 1st February 2019 and 31st January 2020

3,384

DEPRECIATION

At 1st February 2019 and 31st January 2020

3,384

NET BOOK VALUE

At 31st January 2020

-

At 31st January 2019

-

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

2020
£

2019
£

Other creditors

1,800

3,600

7. MOVEMENT IN FUNDS

	At 1/2/19 £	Net movement in funds £	At 31/1/20 £
Unrestricted funds			
General fund	52,616	(18,794)	33,822
TOTAL FUNDS	<u>52,616</u>	<u>(18,794)</u>	<u>33,822</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	94,503	(113,297)	(18,794)
TOTAL FUNDS	<u>94,503</u>	<u>(113,297)</u>	<u>(18,794)</u>

THE BRITISH FRIENDS OF EZER MIZION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST JANUARY 2020

7. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/2/18 £	Net movement in funds £	At 31/1/19 £
Unrestricted funds			
General fund	76,173	(23,557)	52,616
TOTAL FUNDS	<u>76,173</u>	<u>(23,557)</u>	<u>52,616</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	(11,760)	(11,797)	(23,557)
TOTAL FUNDS	<u>(11,760)</u>	<u>(11,797)</u>	<u>(23,557)</u>

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

	At 1/2/18 £	Net movement in funds £	At 31/1/20 £
Unrestricted funds			
General fund	76,173	(42,351)	33,822
TOTAL FUNDS	<u>76,173</u>	<u>(42,351)</u>	<u>33,822</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	82,743	(125,094)	(42,351)
TOTAL FUNDS	<u>82,743</u>	<u>(125,094)</u>	<u>(42,351)</u>

THE BRITISH FRIENDS OF EZER MIZION
NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST JANUARY 2020

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st January 2020.

THE BRITISH FRIENDS OF EZER MIZION
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST JANUARY 2020

	31/1/20 £	31/1/19 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations and gifts	94,503	78,958
Charitable activities		
Event income	-	104,589
Event expenditure	-	(195,307)
	-	(90,718)
Total incoming resources	94,503	(11,760)
EXPENDITURE		
Raising donations and legacies		
Fundraising and publicity	152	652
Charitable activities		
Events and campaign costs	-	2,301
Grants to institutions	104,541	765
	104,541	3,066
Support costs		
Management		
Postage and stationery	760	760
Accountancy fees	1,800	1,800
Bank charges and cardnet services	2,608	2,403
Foreign exchange differences	712	(908)
Secretarial administration	2,724	2,724
HMRC compliance	-	1,300
	8,604	8,079
Total resources expended	113,297	11,797
Net expenditure	(18,794)	(23,557)

This page does not form part of the statutory financial statements