

CHARITY REGISTRATION NUMBER: 269752

Jewish Medical Association (UK)
Financial Statements
31 July 2017

Jewish Medical Association (UK)

Financial Statements

Year ended 31 July 2017

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Jewish Medical Association (UK)

Trustees' Annual Report

Year ended 31 July 2017

The trustees present their report and the financial statements of the charity for the year ended 31 July 2017.

Reference and administrative details

Registered charity name Jewish Medical Association (UK)

Charity registration number 269752

Principal office PO BOX 38278
London
NW3 4YG

The trustees

The trustees who served throughout the year were:

Dr. M Jaswon
Professor D. Katz

The charity is an unincorporated body, constituted under a constitution dated 23rd January 1975 as amended on 23rd February 1976 and 5th September 2006. It is a registered charity, number 269752. The charity receives donations and actively fundraises.

The trustees agree the broad strategy and areas of activity for the charity, including consideration of grant making, investment, reserves and risk management policies and performance. The charity trustees have considered the major risks to which the charity is exposed and have reviewed those risks and established systems and procedures to manage those risks. The trustees consider that the major risks are uncertainty of income and security of assets. The trustees limit expenditure on charitable activities to levels that they consider appropriate for the nature and size of the charity itself.

Independent examiner

C. Cooley
Sampuran House
3A Chislehurst Road
Orpington
Kent
BR6 0DF

OBJECTIVES AND ACTIVITIES

The objectives of the charity are:

1. To advance the education of members of the medical profession and the public by promoting and encouraging: (a) Academic, clinical, professional and social links between Jewish doctors, dentists, and associated healthcare professionals and biomedical students, in the UK. (b) Academic, clinical, professional and social links between the UK and Israel in the field of medicine and healthcare (c) Academic, clinical, professional and social links between Jewish doctors, dentists and associated healthcare professionals and biomedical scientists in the UK and those working elsewhere in the world. (d) Joint activities of UK Jewish medical, dental and healthcare professional, and biomedical students. (e) Acting as the link association between UK Jewish doctors, dentists, and associated healthcare professionals and the Israel Medical Association.
2. To provide advice, help and support to other Jewish care charitable organisations wherever appropriate.

Jewish Medical Association (UK)

Trustees' Annual Report *(continued)*

Year ended 31 July 2017

3. To promote the welfare of Jewish doctors, dentists and associated healthcare professionals in the UK.
4. To donate funds and scholarships in pursuance of the above aims wherever appropriate.
5. To do any other such things beneficial to the community that is charitable in law as the Trustees may from time to time decide.

ACHIEVEMENTS AND PERFORMANCE

Educational activities included several meetings and events.

BRCA screening and the Jewish community: There has been much public debate about the role of the BRCA genes in breast cancer, about screening, and about how the Jewish community should respond. To explore these issues a panel discussion was held on this theme. The keynote speaker was Prof Ros Eeles (Institute of Cancer Research / Royal Marsden Hospital), who is an international authority on oncogenetics. This was followed by a panel discussion introduced by Dr Ian Ellis, in which Dr Mary Burgess, Dr Michelle Ferris, Dr Jo Franks and Dr Ranjit Manchanda took part.

London Presidential Address: This was delivered by Miss Jo Franks and was entitled "Evolution if not revolution in breast cancer management". She described her experience, seeing both symptomatic and breast screened patients, and those who come via family history clinics and are high risk. She outlined recent developments in breast conservation surgery using oncoplastic techniques, and illustrated how immediate reconstruction can be done where mastectomy is necessary.

Israeli Workshop: Medical Professionalism in the Practice of Medicine: Prof. Pali Hungin (BMA President) spoke at the Israeli National Institute for Health Policy Research workshop on this topic. He discussed the current crisis faced by the profession, due in part to changing demands and expectations of the public, on the one hand, and the relative conservatism of the profession on the other. He delineated the symptoms of this crisis, including attrition / dropout, burnout and even decreased enrolment in UK medical schools, and suggested some of their causes - including loss of status, time pressure and loss of clinical autonomy. He warned that Medicine as an esteemed profession is threatened because of changes both in societal expectations and rapid technological transformation. Despite genuine cause for concern, he predicted that as the use of digital technologies to their full potential, and as expertise is refined, medicine will evolve. The paradigm will shift and he foresaw enhanced professionalism, increased professional satisfaction, and improved patient outcomes in the long term. Prof David Katz also spoke at the workshop on the theme of "Professional Regulation".

Visiting Israeli Colorectal Surgeons: The annual visit by a group of Israeli colorectal surgeons, organised by Prof Alex Deutsch, and supported by the Israel and British Commonwealth Association - John Furman Fund, and the David Yanir Foundation for the Advancement of Colorectal Surgery in Israel, took place in March. The group was led by Dr Reuven Weil (Group leader; Rabin Hospital, Petah Tikva). Participants were Dr Alexander Barenboim (Sourasky Medical Centre, Tel Aviv), Dr Yonatan Demma (Hadassah Hospital, Jerusalem); Dr Ofer Eldar (Hasharon Medical Centre, Petach Tikva); Dr Dmitry Fadeev (Shaarei Zedek Hospital, Jerusalem); Dr Bassel Haj (Bnai-Zion Medical Centre, Haifa); Dr Aviel Meoded (Poria Medical Centre, Poria); Dr Benjamin Raskin (Sheba Medical Centre, Ramat Gan) and Dr Gal Westrich (Sheba Medical Centre, Ramat Gan). A reception was held for the group at University College London, and this was followed by a panel discussion chaired by Prof Irving Taylor. The topic was Crohn's Disease and speakers included two junior doctors from the Association (Drs Adam Levine and Sara Renshaw), Prof Stuart Bloom, (who heads the UK inflammatory bowel disease group) and Dr Alex Barenboim (Ichilov-Sourasky Medical Centre). During their visit the surgeons were hosted at Kings College Hospital, St Thomas's Hospital and University College London Hospital, and attended the international Basingstoke M25 Colorectal Surgeons course.

Annual Dinner: The Annual Dinner took place in April 2017 with Lord Turnberg as guest speaker. He outlined the main features of his recent studies about the Balfour Declaration, which was due to be published shortly. A vote of thanks was proposed by Dr Michael Fertleman.

Jewish Medical Association (UK)

Trustees' Annual Report *(continued)*

Year ended 31 July 2017

Achievements and performance *(continued)*

Immunisation - a Jewish question? Problems and Solutions: Prompted by concerned paediatricians, the Association organised a panel discussion meeting on this topic. Dr Tammy Rothenberg provided the key background public health information, Dr Joseph Spitzer summarised some of the difficulties that arise within the community, Dr Jonathan Cohen highlighted complications and Ms Laura Sharpe (from the GP Confederation) outlined the steps being taken to remediate the problem. A visiting physician, Dr Rilwan Raji (who trained at the Hebrew University School of Public Health, sponsored by the Pears Foundation) commented on the similarities with what he faces in promoting immunisation in Northern Nigeria. Summarising the meeting Dr Fiona Sim noted that failure of immunisation is a health inequalities issue which needs social solidarity to resolve.

Henry Cohen Visiting Professor: Prof Parveen Kumar visited Israel in June 2017. This visit was arranged together with the British Friends of the Hebrew University. On arrival Prof Kumar attended the Hebrew University Board of Governors reception on Mount Scopus where she met with the outgoing Dean of the Medical School, Prof David Lichtstein. The following day she met Prof Jonathan Halevy at Shaarei Zedek Hospital where she heard about Israeli medical services and the "basket of services", and about health care delivery in Jerusalem. On the Ein Kerem Hebrew University - Hadassah campus, she met with Profs Orly Manor, Yehuda Neumark and Ora Paltiel from the Braun School of Public Health, was introduced to some of their international students, and then met with the vice-Dean, Prof Joel Israeli, together with Prof Arie Ben Yehuda and Prof Shlomo Sasson. The UK Ambassador's Residence was the venue for a remarkable lunch attended by the leading women in Israeli medicine, including the President of Ben Gurion University (Prof Rivka Carmi), the newly elected Dean of the Hebrew University Medical Faculty (Prof Dina Ben Yehuda), and the Israeli Medical Association Chief Legal Officer (Adv Malke Borow). Later she met with Dr Tzaki Ziv-Nir (Sheba Medical Centre) (head of the National Rehabilitation Services at the Ministry of Health), and with Prof Shmuel Reis (Hebrew University), who heads the Israeli Medical Education Society, and leads on education about the impact of the Holocaust on medicine. At the Technion - Rapaport School she met with the Dean (Prof Shimon Marom) and was taken to visit the Rambam Gastroenterology Department by Dr Matti Waterman. After visiting Western Galilee Hospital (part of the Bar Ilan University Medical School in the Galilee), where she met the Director, Dr Massad Barhoum. Later she met with Dr Mary Rudolf (from Paediatrics / Public Health at that Medical School) together with Dr Lilech Maletskey, and then had dinner with UK medical graduates working in Israel. On her final day she visited Ben Gurion University, meeting with Prof Alan Jotkowitz, Dr Anat Rosenthal, Prof Eli Lewis, Dr Nihaya Dauod and Prof Alex Fisch, and heard about the International School, Ben Gurion work in Africa, initiatives looking at the status of women in Israel, and new developments in Immunology and Gastroenterology.

Annual General Meeting: Prof Kumar addressed the Annual General Meeting on Monday 5th July 2017 and spoke on the topic of "Women in Medicine". A vote of thanks was proposed by Prof David Isenberg.

Medical Students: 17 elective bursaries were awarded to medical students. 5 went to Israel, and 12 - who are active in their local Jewish medical student group - went to other locations (including four in health inequality settings). Two Israeli medical students from Bar Ilan Medical School did electives at Imperial College Medical School, organized by Prof Lightstone, who provided accommodation for them. The medical student groups were active in London, Birmingham, Nottingham and Leeds. At the London Friday night dinner talks were delivered by Dr Abigail Swerdlow, Prof Laurence Lovat, and Mr David Gilbert. The Association communicates with all UK medical schools twice annually - once to advertise the medical student electives in Israel scheme, and once about Jewish Sabbath and festival observance. There have been several queries about timetabling, and again in 2018 representations were made about examination scheduling over Shavuot, so that and alternative arrangements could be made for the affected students.

Advisory and Educational: Association members have continued to provide expert advice to the Board of Deputies and other Jewish organisations about professional issues on many occasions during the year. Coroners questions, Brit Milah, and promotion of more constructive links between British and Israeli medicine, remained topical throughout the year, in addition to the issues noted above.

Jewish Medical Association (UK)

Trustees' Annual Report *(continued)*

Year ended 31 July 2017

Financial review

The charity is reliant on subscriptions and voluntary income. These sources meet the charity's administrative costs and enable it to provide bursaries in line with its objectives.

Trustees' responsibilities statement

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' annual report was approved on 29/6/17 and signed on behalf of the board of trustees by:



Professor M. Jaswon
Trustee

Jewish Medical Association (UK)

Independent Examiner's Report to The Trustees of Jewish Medical Association (UK)

Year ended 31 July 2017

I report on the accounts of the company for the year ended 31 July 2017 which are set out on pages 6 to 11.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities Act 2011 (the 2011 Act). The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination, no material matters have come to my attention which gives me cause to believe that, in any material respect, :

- the accounting records were not kept in accordance with section 130 of the 2011 Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.



C.Cooley
Independent examiner
Chartered accountant

Sampuran House
3a Chislehurst Road
Orpington
Kent
BR6 0DF

28 June 2018

Jewish Medical Association (UK)

Statement of Financial Activities

31 July 2017

	Note	2017 Total funds £	2016 Total funds £
Income and endowments			
Donations and legacies	4	31,570	27,615
Charitable activities	5	11,350	13,833
Investments	6	2	-
Total income		<u>42,922</u>	<u>41,448</u>
Expenditure			
Expenditure on raising funds	7	551	397
Expenditure on charitable activities	7	40,183	40,373
Other	8	1,071	1,245
Total expenditure		<u>41,805</u>	<u>42,015</u>
Net income/(expenditure)		<u>1,117</u>	<u>(567)</u>
Reconciliation of funds			
Total funds brought forward		34,424	34,991
Total funds carried forward		<u>35,541</u>	<u>34,424</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 8 to 11 form part of these financial statements.


Jewish Medical Association (UK)

Statement of Financial Position

31 July 2017

		2017		2016
		£	£	£
Current assets				
Debtors	14	300		—
Cash at bank and in hand		35,913		35,746
		<u>36,213</u>		<u>35,746</u>
Total current assets			36,213	35,746
Creditors: amounts falling due within one year	15		(672)	(1,322)
			<u> </u>	<u> </u>
Total assets less current liabilities			35,541	34,424
Total net assets			<u>35,541</u>	<u>34,424</u>
Funds of the charity				
Unrestricted funds			35,541	34,424
Total charity funds	16		<u>35,541</u>	<u>34,424</u>

These financial statements were approved by the board of trustees and authorised for issue on 24/6/17, and are signed on behalf of the board by:


 Professor M. Jaswon
 Trustee

Jewish Medical Association (UK)

Notes to the Financial Statements

Year ended 31 July 2017

1. General information

The charity is registered charity in England and Wales and is unincorporated. The address of the principal office is PO Box 38278, London, NW3 4YG.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011. The charity constitutes a public benefit entity as defined by FRS 102.

3. Accounting policies

Recognition of income

All incoming resources are recognised once the charity has entitlement to the resources, it is more likely than not that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability.

Basis of accounting

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value.

Resources expended

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis.

Going concern

There are no material uncertainties about the charity's ability to continue.

Transition to FRS 102

The entity transitioned from previous UK GAAP to FRS 102 as at 1 August 2015. Details of how FRS 102 has affected the reported financial position and financial performance is given in note 17.

Charitable activities

Costs of charitable activities include bursaries made and other charitable contributions.

Income from membership subscriptions

Membership subscriptions received in the nature of a gift are recognised in donations and legacies.

Jewish Medical Association (UK)

Notes to the Financial Statements *(continued)*

Year ended 31 July 2017

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2017 £	Unrestricted Funds £	Total Funds 2016 £
Donations				
Donations	19,048	19,048	16,134	16,134
Subscriptions	12,522	12,522	11,481	11,481
	<u>31,570</u>	<u>31,570</u>	<u>27,615</u>	<u>27,615</u>

5. Incoming resources from charitable activities

	Unrestricted Funds £	Total Funds 2017 £	Unrestricted Funds £	Total Funds 2016 £
Income from charitable activities	<u>11,350</u>	<u>11,350</u>	<u>13,833</u>	<u>13,833</u>

6. Investment income

	Unrestricted Funds £	Total Funds 2017 £	Unrestricted Funds £	Total Funds 2016 £
Bank interest receivable	<u>2</u>	<u>2</u>	<u>—</u>	<u>—</u>

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2017 £	Unrestricted Funds £	Total Funds 2016 £
Direct charitable costs	22,426	22,426	26,308	26,308
Fundraising activity costs	551	551	397	397
Bursaries	7,000	7,000	6,951	6,951
Support costs	10,757	10,757	7,114	7,114
	<u>40,734</u>	<u>40,734</u>	<u>40,770</u>	<u>40,770</u>

8. Analysis of other expenditure

	Analysis of governance costs £	Total 2017 £	Total 2016 £
Accountancy	672	672	672
Other governance costs	399	399	573
	<u>1,071</u>	<u>1,071</u>	<u>1,245</u>

Accountancy costs comprise the fees of the independent examiner.

Jewish Medical Association (UK)

Notes to the Financial Statements *(continued)*

Year ended 31 July 2017

10. Analysis of grants

	2017 £	2016 £
Grants to individuals		
Bursaries	<u>7,000</u>	<u>6,951</u>
Total	<u><u>7,000</u></u>	<u><u>6,951</u></u>

11. Staff costs

No salaries or wages have been paid to employees, including the members of the committee, during the year.

12. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees. Two trustees were reimbursed a total of £8,041 which comprised travel of £ 3,932, printing and stationery of £ 3,612 and charitable event costs of £497.

13. Tangible fixed assets

	Equipment and software £	Total £
Cost		
At 1 August 2016 and 31 July 2017	<u>8,115</u>	<u>8,115</u>
Depreciation		
At 1 August 2016 and 31 July 2017	<u>8,115</u>	<u>8,115</u>
Carrying amount		
At 31 July 2017	<u>—</u>	<u>—</u>
At 31 July 2016	<u>—</u>	<u>—</u>

14. Debtors

	2017 £	2016 £
Other debtors	<u>300</u>	<u>—</u>

15. Creditors: amounts falling due after more than one year

	2017 £	2016 £
Accruals and deferred income	<u>672</u>	<u>1,322</u>

Jewish Medical Association (UK)

Notes to the Financial Statements *(continued)*

Year ended 31 July 2017

16. Analysis of charitable funds

Unrestricted funds

	At 1 August 2016	Income	Expenditure	At 31 July 2017
	£	£	£	£
General funds	<u>34,424</u>	<u>42,922</u>	<u>(41,805)</u>	<u>35,541</u>

17. Transition to FRS 102

These are the first financial statements that comply with FRS 102. The charity transitioned to FRS 102 on 1 August 2015.

No transitional adjustments were required in the retained funds or income or expenditure for the year.