

**CHARITY REGISTRATION NUMBER: 269752**

**Jewish Medical Association (UK)**  
**Unaudited Financial Statements**  
**31 July 2018**

# **Jewish Medical Association (UK)**

## **Financial Statements**

**Year ended 31 July 2018**

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# **Jewish Medical Association (UK)**

## **Trustees' Annual Report**

**Year ended 31 July 2018**

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 July 2018.

### **Reference and administrative details**

<b>Registered charity name</b>	Jewish Medical Association (UK)
<b>Charity registration number</b>	269752
<b>Principal office</b>	PO BOX 38278 London NW3 4YG

### **The trustees**

Dr.M. Jaswon  
Professor.D. Katz

### **Accountants**

Cooley & Co  
Chartered accountant  
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.
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.

# **Jewish Medical Association (UK)**

## **Trustees' Annual Report *(continued)***

**Year ended 31 July 2018**

### **Achievements and Performance**

Prof Gideon Lack delivered a Presidential address on the topic **“Prevention of Food Allergies – from London to Tel Aviv”**. He outlined his research on peanut allergy, and on strategies to prevent food allergies through oral tolerance induction. The LEAP study showed that early consumption of peanuts in atopic infants reduces the development of peanut allergy by >80%. He is investigating whether oral tolerance induction is long-lasting in the absence of peanut consumption and if early consumption of other food allergens induces tolerance. His findings suggest that allergic sensitisation to food occurs through an impaired skin barrier, and focuses on the mechanisms of cutaneous sensitisation and oral tolerance that are involved in this.

### **Annual Dinner**

Baroness Ruth Deech was the Guest Speaker at the Annual Dinner. In her talk she said that she had made a contribution to medicine via the Human Embryology and Fertilisation Authority, including the recognition of stem cell research, but that the wider more general role of defending an open and honest society was itself very important for doctors. Freedom of the press was a critical element, and needed to be used effectively. She noted that her late father had devoted much time to speaking and writing about Zionist affairs, and now she found herself in the situation of having to do the same. It was very disturbing that misinformation about Israel in particular is constantly appearing in the public domain and going unchallenged. She regarded combatting this as a major priority which is not as widely recognized as it should be by colleagues.

### **Organ Donation**

An interfaith meeting on the topic of organ donation – whether or not an opt out system should be introduced in England and Wales – was held at the S and P Synagogue, hosted by Rabbi Dweck. Speakers included Prof David Jones [Director of the Anscombe (Catholic) Centre] Prof Gurch Randhawa (Professor of Diversity in Public Health and Director, Institute for Health Research, University of Bedfordshire), and Prof Anthony Warrens (Dean for Education and Professor of Renal and Transplantation Medicine, Barts and the London School of Medicine and Dentistry, Queen Mary, University of London, and former chair of the British Transplant Society). Dr Shuji Shafi (former chair, Muslim Council of Britain) also took part.

### **Visiting Colorectal Surgeons – Ulcerative Colitis**

The annual visit by Israeli colorectal surgeons, organized by Prof Alex Deutsch and led by Dr Weil, took place in March. Participants were Dr Betty Abitbul (Barzilai Medical Centre, Ashkelon), Dr Midhat Abu Snieneh (Asaf Harofe Medical Centre, Ramla), Dr Shadi Abu Swis (Soroka Medical Centre, Beersheba), Dr Nimrod Aviran (Beilinson Medical Centre, Petach Tikva), Dr Guy Elad (Meir Medical Centre, Kfar Saba), Dr Khalayieh Harbi (Kaplan Medical Centre, Rehovot), Dr Muhammad Khalifa (Western Galilee Medical Centre, Nahariyah), Dr Guy Pascal (Carmel Medical Centre, Haifa), Dr Jacob Rachmuth (Hadassah-HU Medical Centre, Jerusalem) and Dr Meir Zemel (Sourasky-Ichilov Medical Centre, Tel Aviv).

The theme for 2018 was Ulcerative Colitis. The topic was introduced with an overview of medical aspects from Dr Sara McCartney and surgical aspects from Mr Richard Cohen. Three case studies were presented by the visiting Israeli surgeons for discussion of management.

# **Jewish Medical Association (UK)**

## **Trustees' Annual Report *(continued)***

**Year ended 31 July 2018**

### **Henry Cohen Visiting Professor – visit to Israel, May-June 2018**

Prof Patrick Maxwell, together with Mrs Maxwell, visited Israel in May-June 2018. During his visit he was able to visit all five Israeli medical schools, as well as the Weizmann Institute. At Tzfat (Bar-Ilan Medical School) he was welcomed by Dr Essa-Haddad from Population Health, Prof Anthony Luder (Ziv Hospital) and Dr Zvi Segal (Western Galilee Hospital). At the Technion he met with the Dean of Medicine, Prof Marom, and with Prof Marcelle Machluf; and at Rapaport-Rambam with Prof Karl Skorecki. At Ben Gurion he met with Profs Henkin, Moran, Lewis and Jotkowitz. At the Weizmann he was welcomed by the Vice-President, Prof Neeman and then met with Drs Zalckvar and Shalit. At Sheba Hospital (Tel Aviv University Medical School) he was shown the Childrens' Hospital by Prof Reichmann. In Jerusalem his first visit was to meet Prof Jonathan Halevy at Shaarei Zedek. This was followed by a tour of Yad Vashem. At Hebrew University – Hadassah he was welcomed by the Dean of the Medical School, Prof Dina Ben Yehuda, and presentations were given by Prof Ora Paltiel (Head of the School of Public Health) and by Dr Harel and Profs Ben Porath, Lorberbaum-Galski, Domb and Geerts. He also met with Prof Keshet, Dr Gross and Prof Altuvia in their research units. On his final day Ambassador Quarrey hosted a breakfast meeting at the UK Embassy, where a group of young Cambridge graduates (Drs Balcombe, Fertleman, Galinsky-Tzoref, Pepys-Vered, Pine and Silverstein) told him about experiences at the interface between British and Israeli science and medicine. Prof Afek, from the Israeli Medical Association, also participated in this meeting, mentioning the importance of international exchange with the UK.

### **Medical Student Activities**

Medical Student Groups have been active in London, Leeds, Birmingham, Nottingham and North West. They have organised a variety of different functions – meet and greet, Channukah drinks and Donuts with a talk by Dr Bomstyk, Shabbat dinner with talks from Dr Myers and from Dr Miriam Fine-Goulden and Dr Ellie Cannon, and regular social events to update on Jewish medical matters. All medical schools are notified annually about Jewish festivals and special arrangements have been arranged for examinations where necessary. All medical schools are also notified about the elective scholarships to Israel. Overall 21 awards were made, 9 of which were to Israel.

### **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.

### **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.

The trustees' annual report was approved on 31 May 2019 and signed on behalf of the board of trustees by:



Prof David R Katz  
Trustee

# **Jewish Medical Association (UK)**

## **Independent Examiner's Report to the Trustees of Jewish Medical Association (UK)**

**Year ended 31 July 2018**

I report to the trustees on my examination of the financial statements of Jewish Medical Association (UK) ('the charity') for the year ended 31 July 2018.

### **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 Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all 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 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 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 accounts to be reached.



COOLEY & CO  
Chartered accountant

Sampuran House  
3a Chislehurst Road  
Orpington  
Kent  
BR6 0DF

31 May 2019

# Jewish Medical Association (UK)

## Statement of Financial Activities

31 July 2018

		2018		2017
		Unrestricted funds	Total funds	Total funds
	Note	£	£	£
<b>Income and endowments</b>				
Donations and legacies	4	29,278	29,278	31,570
Investment income	5	8	8	2
Other income	6	9,796	9,796	11,350
<b>Total income</b>		<u>39,082</u>	<u>39,082</u>	<u>42,922</u>
<b>Expenditure</b>				
Expenditure on charitable activities	7	35,229	35,229	41,806
<b>Total expenditure</b>		<u>35,229</u>	<u>35,229</u>	<u>41,806</u>
<b>Net income and net movement in funds</b>		<u>3,853</u>	<u>3,853</u>	<u>1,116</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		35,541	35,541	34,425
<b>Total funds carried forward</b>		<u>39,394</u>	<u>39,394</u>	<u>35,541</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 13 form part of these financial statements.

# Jewish Medical Association (UK)

## Statement of Financial Position

31 July 2018

		2018		2017
		£	£	£
<b>Current assets</b>				
Debtors	13	—		300
Cash at bank and in hand		40,114		35,913
		<u>40,114</u>		<u>36,213</u>
<b>Net current assets</b>			<u>40,114</u>	<u>36,213</u>
<b>Total assets less current liabilities</b>			<u>40,114</u>	<u>36,213</u>
<b>Creditors: amounts falling due after more than one year</b>	14		<u>720</u>	<u>672</u>
<b>Net assets</b>			<u><u>39,394</u></u>	<u><u>35,541</u></u>
<b>Funds of the charity</b>				
Unrestricted funds			<u>39,394</u>	<u>35,541</u>
<b>Total charity funds</b>	15		<u><u>39,394</u></u>	<u><u>35,541</u></u>

These financial statements were approved by the board of trustees and authorised for issue on 31 May 2019, and are signed on behalf of the board by:

  
 Prof David R Katz  
 Trustee

The notes on pages 8 to 13 form part of these financial statements.



# Jewish Medical Association (UK)

## Statement of Cash Flows

Year ended 31 July 2018

	2018 £	2017 £
<b>Cash flows from operating activities</b>		
Net income	3,853	1,116
<i>Adjustments for:</i>		
Other interest receivable and similar income	(8)	(2)
Accrued expenses/(income)	48	(650)
<i>Changes in:</i>		
Trade and other debtors	300	(300)
Cash generated from operations	4,193	164
Interest received	8	2
Net cash from operating activities	4,201	166
<b>Net increase in cash and cash equivalents</b>	4,201	166
<b>Cash and cash equivalents at beginning of year</b>	35,913	35,746
<b>Cash and cash equivalents at end of year</b>	40,114	35,912

The notes on pages 8 to 13 form part of these financial statements.

# **Jewish Medical Association (UK)**

## **Notes to the Financial Statements**

**Year ended 31 July 2018**

### **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.

### **3. Accounting policies**

#### **Incoming resources**

All incoming resources are recognised once the charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability.

#### **Basis of preparation**

The financial statements have been prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards, the Statement of Recommended Practice "Accounting and Reporting by Charities" issued in March 2005 (SORP 2005) and the Charities Act 2011.

#### **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.

#### **Irrecoverable VAT**

Irrecoverable VAT is charged against the category of resources expended for which it is incurred.

#### **Charitable activities**

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

#### **Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

# **Jewish Medical Association (UK)**

## **Notes to the Financial Statements *(continued)***

**Year ended 31 July 2018**

### **3. Accounting policies *(continued)***

#### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

#### **Incoming resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- membership subscriptions received in the nature of a gift are recognised in donations and legacies.

#### **Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

# Jewish Medical Association (UK)

## Notes to the Financial Statements *(continued)*

**Year ended 31 July 2018**

### 4. Donations and legacies

	Unrestricted Funds £	Total Funds 2018 £	Unrestricted Funds £	Total Funds 2017 £
<b>Donations</b>				
Donations	19,683	<b>19,683</b>	19,048	19,048
Subscriptions	9,595	<b>9,595</b>	12,522	12,522
	<u>29,278</u>	<u><b>29,278</b></u>	<u>31,570</u>	<u>31,570</u>

### 5. Investment income

	Unrestricted Funds £	Total Funds 2018 £	Unrestricted Funds £	Total Funds 2017 £
Bank interest receivable	1	<b>1</b>	2	2
Other interest receivable	7	<b>7</b>	—	—
	<u>8</u>	<u><b>8</b></u>	<u>2</u>	<u>2</u>

### 6. Other income

	Unrestricted Funds £	Total Funds 2018 £	Unrestricted Funds £	Total Funds 2017 £
Income from charitable activities	9,796	<b>9,796</b>	11,350	11,350

### 7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2018 £	Unrestricted Funds £	Total Funds 2017 £
Direct charitable costs	18,531	<b>18,531</b>	22,426	22,426
Fundraising activity costs	724	<b>724</b>	551	551
Bursaries	5,600	<b>5,600</b>	7,000	7,000
Support costs	10,374	<b>10,374</b>	11,829	11,829
	<u>35,229</u>	<u><b>35,229</b></u>	<u>41,806</u>	<u>41,806</u>

# Jewish Medical Association (UK)

## Notes to the Financial Statements *(continued)*

Year ended 31 July 2018

### 8. Analysis of support costs

	Analysis of support costs activity 1	Total 2018	Total 2017
	£	£	£
Accountancy	3,377	<b>3,377</b>	3,072
I.T.Support	6,213	<b>6,213</b>	7,897
Stationery	784	<b>784</b>	860
	<u>10,374</u>	<b><u>10,374</u></b>	<u>11,829</u>

### 9. Analysis of grants

	2018 £	2017 £
<b>Grants to individuals</b>		
Bursaries	<b>5,600</b>	7,000
Total grants	<b><u>5,600</u></b>	<u>7,000</u>

# **Jewish Medical Association (UK)**

## **Notes to the Financial Statements** *(continued)*

**Year ended 31 July 2018**

### **10. Independent examination fees**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Fees payable to the independent examiner for: Independent examination of the financial statements	<b><u>744</u></b>	<b><u>608</u></b>

### **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 £4,571 which comprised printing and stationery of £4,511 and charitable event costs of £60.

### **13. Debtors**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Other debtors	<b><u>-</u></b>	<b><u>300</u></b>

### **14. Creditors: amounts falling due after more than one year**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Accruals and deferred income	<b><u>720</u></b>	<b><u>672</u></b>

# **Jewish Medical Association (UK)**

## **Notes to the Financial Statements *(continued)***

**Year ended 31 July 2018**

### **15. Analysis of charitable funds**

#### **Unrestricted funds**

	At 1 August 2017	Income	Expenditure	At 31 July 2018
	£	£	£	£
General funds	<u>35,541</u>	<u>39,082</u>	<u>(35,229)</u>	<u>39,394</u>

**Jewish Medical Association (UK)**

**Management Information**

**Year ended 31 July 2018**

**The following pages do not form part of the financial statements.**



**Jewish Medical Association (UK)**  
**Detailed Statement of Financial Activities**  
**31 July 2018**

	2018 £	2017 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Donations	19,683	19,048
Subscriptions	<u>9,595</u>	<u>12,522</u>
	<u>29,278</u>	<u>31,570</u>
<b>Investment income</b>		
Bank interest receivable	1	2
Other interest receivable	<u>7</u>	<u>—</u>
	<u>8</u>	<u>2</u>
<b>Other income</b>		
Income from charitable activities	<u>9,796</u>	<u>11,350</u>
<b>Total income</b>	<u>39,082</u>	<u>42,922</u>
<b>Expenditure</b>		
<b>Expenditure on charitable activities</b>		
Direct charitable costs	18,531	22,426
Fundraising activity	724	551
Bursaries	5,600	7,000
Charitable activity – support costs	784	608
Governance costs	<u>9,590</u>	<u>11,221</u>
<b>Total expenditure</b>	<u>35,229</u>	<u>41,806</u>
<b>Net income</b>	<u>3,853</u>	<u>1,116</u>

# Jewish Medical Association (UK)

## Notes to the Detailed Statement of Financial Activities

31 July 2018

	2018 £	2017 £
<b>Expenditure on charitable activities</b>		
<i>Activities undertaken directly</i>		
Direct charitable costs	<b><u>18,531</u></b>	<u>22,426</u>
<i>Activities undertaken directly</i>		
Fundraising activity	<b><u>724</u></b>	<u>551</u>
<i>Grant funding activities</i>		
Bursary	<b><u>5,600</u></b>	<u>7,000</u>
<i>Support costs</i>		
Charitable activity - support costs	<b><u>784</u></b>	<u>608</u>
<b>Governance costs</b>		
Accountancy	<b>3,377</b>	3,072
Other governance costs	<b>6,213</b>	7,749
Sundry	<b><u>—</u></b>	<u>400</u>
	<b><u>9,590</u></b>	<u>11,221</u>
<b>Expenditure on charitable activities</b>	<b><u><u>35,229</u></u></b>	<u><u>41,806</u></u>