

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST JANUARY 2019  
FOR  
THE BRITISH FRIENDS OF EZER MIZION**

H. Morris & Co.  
Chartered Accountants  
6 Shirehall Park  
London  
NW4 2QL

**THE BRITISH FRIENDS OF EZER MIZION**  
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**FOR THE YEAR ENDED 31ST JANUARY 2019**

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**THE BRITISH FRIENDS OF EZER MIZION**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST JANUARY 2019**

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The trustees present their report with the financial statements of the charity for the year ended 31st January 2019. 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 2015).

## **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 3,409 transplants have been facilitated.

### **Fundraising activities**

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

Following on from a track record of similar successful events in Toronto, the trustees, having undertaken their due diligence, decided to replicate the same fund raising event and held a unique Jerusalem Market promotion that was attended by nearly 5,000 people. Unfortunately the London event only recovered 54% of its outlay.

The trustees have learnt from this experience not to repeat any such event where income might prove to be so unpredictable and are taking steps to ensure the success of all future events.

## **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 £23,557, (2018: deficit of £5,245). Funds at the year end totalled £52,616 (2018: £76,173) 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.

**THE BRITISH FRIENDS OF EZER MIZION**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST JANUARY 2019**

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**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.

**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.  
Chartered Accountants  
6 Shirehall Park  
London  
NW4 2QL

**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 2019, 998,268 people have registered so far with 558,198 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 2019**

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Approved by order of the board of trustees on 20th January 2020 and signed on its behalf by:

Y Schwartz - Trustee

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

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**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 The British Friends of Ezer Mizion (the Trust) for the year ended 31st January 2019.

**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.  
Chartered Accountants  
6 Shirehall Park  
London  
NW4 2QL

20th January 2020

**THE BRITISH FRIENDS OF EZER MIZION**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST JANUARY 2019**

	Notes	2019 Unrestricted fund £	2018 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		78,958	161,564
<b>Charitable activities</b>			
Charitable expenditure		(90,718)	-
<b>Total</b>		(11,760)	161,564
 <b>EXPENDITURE ON</b>			
Raising funds		652	-
<b>Charitable activities</b>			
Charitable expenditure		11,145	166,809
<b>Total</b>		11,797	166,809
 <b>NET INCOME/(EXPENDITURE)</b>		(23,557)	(5,245)
 <b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		76,173	81,418
 <b>TOTAL FUNDS CARRIED FORWARD</b>		52,616	76,173

The notes form part of these financial statements

**THE BRITISH FRIENDS OF EZER MIZION**

**STATEMENT OF FINANCIAL POSITION  
AT 31ST JANUARY 2019**

	Notes	2019 Unrestricted fund £	2018 Total funds £
<b>CURRENT ASSETS</b>			
Cash at bank		56,216	79,773
<b>CREDITORS</b>			
Amounts falling due within one year	6	(3,600)	(3,600)
<b>NET CURRENT ASSETS</b>		<u>52,616</u>	<u>76,173</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		52,616	76,173
<b>NET ASSETS</b>		<u><u>52,616</u></u>	<u><u>76,173</u></u>
<b>FUNDS</b>	7		
Unrestricted funds		<u>52,616</u>	<u>76,173</u>
<b>TOTAL FUNDS</b>		<u><u>52,616</u></u>	<u><u>76,173</u></u>

The financial statements were approved by the Board of Trustees on 20th January 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 2019**

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**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 2015)', 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
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**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 2019**

**2. GRANTS PAYABLE**

	2019 £	2018 £
Charitable expenditure	765	118,750
	<u>765</u>	<u>118,750</u>

The total grants paid to institutions during the year was as follows:

	2019 £	2018 £
Ezer Mizion Israel	-	117,600
Jewish Legacy	765	1,150
	<u>765</u>	<u>118,750</u>

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st January 2019 nor for the year ended 31st January 2018 .

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31st January 2019 nor for the year ended 31st January 2018 .

**4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	161,564
<b>Total</b>	<u>161,564</u>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Charitable expenditure	166,809
<b>Total</b>	<u>166,809</u>
<b>NET INCOME/(EXPENDITURE)</b>	<u>(5,245)</u>
<b>RECONCILIATION OF FUNDS</b>	
<b>Total funds brought forward</b>	81,418
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>76,173</u></u>

**THE BRITISH FRIENDS OF EZER MIZION**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31ST JANUARY 2019**

**5. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £
<b>COST</b>	
At 1st February 2018 and 31st January 2019	3,384
<b>DEPRECIATION</b>	
At 1st February 2018 and 31st January 2019	3,384
<b>NET BOOK VALUE</b>	
At 31st January 2019	-
At 31st January 2018	-

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2019 £	2018 £
Other creditors	3,600	3,600

**7. MOVEMENT IN FUNDS**

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

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

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

**THE BRITISH FRIENDS OF EZER MIZION**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31ST JANUARY 2019**

**7. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1/2/17 £	Net movement in funds £	At 31/1/18 £
<b>Unrestricted Funds</b>			
General fund	81,418	(5,245)	76,173
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>81,418</u>	<u>(5,245)</u>	<u>76,173</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	161,564	(166,809)	(5,245)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>161,564</u>	<u>(166,809)</u>	<u>(5,245)</u>

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

	At 1/2/17 £	Net movement in funds £	At 31/1/19 £
<b>Unrestricted funds</b>			
General fund	81,418	(28,802)	52,616
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>81,418</u>	<u>(28,802)</u>	<u>52,616</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 £
<b>Unrestricted funds</b>			
General fund	149,804	(178,606)	(28,802)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>149,804</u>	<u>(178,606)</u>	<u>(28,802)</u>

**8. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31st January 2019.

**THE BRITISH FRIENDS OF EZER MIZION**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST JANUARY 2019**

	2019 £	2018 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations and gifts	78,958	161,564
<b>Charitable activities</b>		
Event income	104,589	-
Event expenditure	(195,307)	-
	<u>(90,718)</u>	<u>-</u>
<b>Total incoming resources</b>	(11,760)	161,564
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Fundraising and publicity	652	-
<b>Charitable activities</b>		
Events and campaign costs	2,301	38,716
Grants to institutions	765	118,750
	<u>3,066</u>	<u>157,466</u>
<b>Support costs</b>		
<b>Management</b>		
Computer costs	-	300
Postage and stationery	760	1,248
Accountancy fees	1,800	1,800
Bank charges and cardnet services	2,403	1,683
Foreign exchange differences	(908)	1,465
Secretarial administration	2,724	2,724
HMRC compliance	1,300	-
Depreciation of fixtures and fittings	-	123
	<u>8,079</u>	<u>9,343</u>
<b>Total resources expended</b>	11,797	166,809
<b>Net expenditure</b>	<u>(23,557)</u>	<u>(5,245)</u>

This page does not form part of the statutory financial statements