

Charity Registration No. 1100332

Company Registration No. 04877476 (England and Wales)

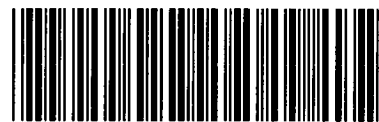
BRITISH FRIENDS OF BOYS TOWN JERUSALEM

(A COMPANY LIMITED BY GUARANTEE)

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2019

WEDNESDAY



A94ZE3YQ

A12

13/05/2020

#283

COMPANIES HOUSE

**BRITISH FRIENDS OF BOYS TOWN JERUSALEM
(A COMPANY LIMITED BY GUARANTEE)
LEGAL AND ADMINISTRATIVE INFORMATION**

Trustees

I H Brecker
E Ehrhardt
J R Moshi
Professor S L Stanton
D Garbacz (Appointed 6 May 2019)

Charity number

1100332

Company number

04877476

Registered office

Schaller House
44a Albert Road
London
NW4 2SJ

Independent examiner

Gerald Edelman
73 Cornhill
London
EC3V 3QQ

BRITISH FRIENDS OF BOYS TOWN JERUSALEM
(A COMPANY LIMITED BY GUARANTEE)
CONTENTS

	Page
Trustees' report	1 - 5
Independent examiner's report	6
Statement of financial activities	7
Balance sheet	8
Notes to the financial statements	9 - 15

**BRITISH FRIENDS OF BOYS TOWN JERUSALEM
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 AUGUST 2019**

The Trustees who are also directors of the charity for the purpose of the Companies Act 2006, present their report and financial statements for the year ended 31 August 2019.

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 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)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The main objectives of the charity are as follows:

- To assist at all times the institution in Israel, known internationally as Boys Town Jerusalem or locally as Kiryat Noar located in Bayit Vegan Jerusalem, which is under the governance of Dean Rabbi Moshe Linchner.
- To appeal for, solicit, and accept, donations for the purpose of the charity.
- To raise awareness of the work and needs of Boys Town Jerusalem across the UK Jewish community.

The School

Boys Town Jerusalem is a residential school encompassing grades 7-12 and a two-year College of Applied Engineering. The curriculum, which is certified by Israel's Ministry of Education, combines the timeless values of Jewish heritage and advanced technology. British Friends of Boys Town Jerusalem helps support of all who share its vision of turning otherwise disadvantaged Israeli youth into productive citizens of tomorrow.

More than 75% of the students come from economically disadvantaged backgrounds and the vast majority require financial assistance in order to receive a first-class secular education, broad Jewish curriculum, full residential boarding facilities, three freshly-prepared meals each day, dedicated counselling & special needs services, one-to-one tutoring support, & extra-curricular programme spanning educational, sporting, volunteering, social and communal activities.

Activities

During the period to 31st August 2019, the charity held a number of fundraising events including:

- Inaugural Golf Day held on June 2nd 2019 at The Grove Hotel and Golf course, attended by 50 guests.
- The 12th Annual Choral Festival took place at the Artsdepot in Finchley, London. 11 Jewish Primary Schools participated and more than 750 guests attended the event, including the Mayor of Barnet.
- 30 people ran for Boys Town Jerusalem at the Annual Maccabi GB Community Fun Run in June.
- 5 boys participated in the 13 for 13 Bar Mitzvah project, raising money for pupils celebrating their Bar Mitzvah at Boys Town Jerusalem.

These and other smaller events and other public relations activity during the year served to widen the public's awareness of the charity.

**BRITISH FRIENDS OF BOYS TOWN JERUSALEM
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2019**

Achievements & Performance

Over 7,500 boys have graduated from Boys Town, Jerusalem since it opened in 1949 and, despite their disadvantaged backgrounds, these young men have gone on to make major contributions to their communities and the State of Israel. Academic results for the school significantly exceed the national average, with a 92% pass rate in Israel's Bagrut exams compared to the national average of 70%.

Boys Town Jerusalem has transformed the lives of thousands of young Israelis, giving them and the state of Israel a brighter future. Today, 950 boys attend this remarkable school. The graduates continue to be best placed to contribute back to Israeli society.

The charitable work of British Friends of Boys Town Jerusalem supports Israel's most vulnerable children by providing them with the self belief and skills they require to benefit from a constructive future.

The notable milestones achieved during this financial year were

- Raising a total of over £301,376 delivering £149,635 in funds for Boys Town Jerusalem
- Reducing overheads which supported fundraising activities by over £25,000 compared to the previous year.
- Launch of the "Patron" and "Friends" program offering valuable and loyal donors a range of engaging touch points with Boys Town Jerusalem. Signing up four patrons at £5,000 each by end of the year.
- Launch of a "Monthly Giving" initiative for dedicated donors at a range of monthly price points, from £1 to £59 per month, which provides the charity with secure regular income as well as highlighting a core of engaged donors to the trustees. By the end of the year, the charity had signed up 12 monthly donors.
- Launch of the "Legacy" programme, targeting gifts left in estates through wills. The charity benefited from a legacy in excess of £100,000 left by an estate of a generous benefactor for which the trustees and Boys Town Jerusalem are most grateful.
- Donation received of \$7,500 as the first annual instalment of a 3 year commitment by the Kirsh Foundation

Whilst the trustees are satisfied with the gross income raised and the profile generated for the charity received during the reporting period, concerns remained during the year with regards with the overall net contribution to Boys Town Jerusalem as a percentage of gross income raised due to the level of overheads incurred, especially on a pro-forma basis after stripping out the exceptional legacy gift received.

Public benefit

British Friends of Boys Town Jerusalem is to benefit economically deprived youth in Israel to give them a hope and a future by practical support from donations made by individuals and organisations worldwide.

The Trustees have considered the objectives and activities and concluded:

- That the aims of the organisation continue to be charitable.
- That the aims and the work done give identifiable benefits to the charitable sector and both indirectly and directly to individuals in need.
- That the benefits are for the public, are not unreasonably restricted in any way and certainly not by ability to pay.
- That there is no detrimental or harm from the aims or activities.

**BRITISH FRIENDS OF BOYS TOWN JERUSALEM
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2019**

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

Plans for future periods

The trustees evaluated throughout the year ways to reduce its cost base, and have taken action to ensure from January 2020 the UK charity will be run without any paid staff and its central administrative office in Alexander House, Finchley Road. The trustees would like to thank the London School of Jewish Studies for agreeing to use their offices as the charity's registered and correspondence address.

The trustees are confident that a new approach for fundraising will be more effective to meet the UK's charitable objectives than in recent years. Boys Town Jerusalem's fundraising has for a long time been a global effort, with national charities soliciting donations in the United States and Canada, and during this year fund raising commenced in Australia. The UK trustees believe that by deploying a global and centralised framework based at the school campus in Jerusalem and led by the school's International Development Director, support activities can be more efficiently undertaken by combining marketing communications across the different nations and through leveraging functional expertise such as unique skills needed to reach out to charitable foundations.

Boys Town Jerusalem appointed Joshua Churney in December 2019 as the UK Development Coordinator, with responsibility to support charitable activities in the UK working alongside the trustees. Joshua was raised in London before serving in the IDF in 2008 and making aliyah. The trustees regard its aims will be achieved better with the UK Development Coordinator working everyday within the school's charitable and educational environment and benefiting from combining his efforts alongside a wider fundraising team at the school.

Reserves policy

The policy is to maintain the equivalent of one quarter of budgeted operating expenditure as unrestricted reserves, in order to cover shortfalls and allow trustees sufficient time to take any required actions. The view of reserves has been influenced by the irregular cash flow, as donations tend to be anchored around festivals in the lunar (Jewish) calendar and the fact that some months have posted negative cash flow in the past.

Staff costs

At the start of the reporting period, there were 3 employees. At the end of the reporting period, there were 2 employees. No employees received employee benefits of more than £60,000.

Trustee expenses

No trustee expenses were incurred during the reporting period.

**BRITISH FRIENDS OF BOYS TOWN JERUSALEM
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2019**

Structure, governance and management

In this financial year the Executive Development Director based at Alexander House together with the trustees were responsible for coordinating various activities such as; fundraising, marketing communications, and visits to Boys Town Jerusalem with the International Development Director, who is based at the school's campus in Jerusalem. During the financial year, trustees delegated day to day running of the charity to the Executive Development Director, who was a full time employee. As described above, the trustees will continue with their roles, but day to day running of the charity will be led by the UK Development Coordinator based at the school in Jerusalem.

The trustees are divided into two subcommittees; the Finance Committee broadly responsible for accounting, reporting & fund management of the charity; the Events Committee broadly responsible for the planning & execution of events. All trustees are tasked with fund raising.

The Chairman is responsible for setting the agenda for trustee meetings, ensuring trustees receive accurate, timely and clear information, keeping track of the contribution of individual trustees, and acting as the lead representative for presenting the charity externally. Whilst all trustees are responsible for setting the charity's direction and strategy, the chairman's role is to gain consensus for any agreed policy. In the event a unanimous decision is not reached amongst trustees, the Chairman's communicates the final agreed decision.

The trustees believe that at all times there should be a minimum of three trustees and therefore a minimum of three board directors. Any of the existing trustees have the opportunity to put forward prospective trustees for consideration. Prospective trustees have an interview and are then invited to attend a meeting as an observer, there is then a further opportunity for discussion before the invitation to join the board. The final decision on whether a trustee should be appointed to the board remains with the Chairman.

British Friends of Boys Town Jerusalem is a company limited by guarantee without share capital. Its governance is determined by the memorandum and articles of association dated August 2003.

The trustees have taken into account the Charity's commission's public benefit guidance in the decision making and operation of British Friends of Boys Town Jerusalem. No significant departure from the guidance has been noted.

The Trustees has assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

I H Brecker	
E Ehrhardt	
J R Moshi	
S A Myers	(Resigned 6 March 2020)
K S Reuben	(Resigned 14 April 2020)
L Reuben	(Resigned 14 April 2020)
Professor S L Stanton	
D Garbacz	(Appointed 6 May 2019)

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute a maximum of £10 each in the event of a winding up.

Chairman

Professor S L Stanton	(Resigned 04 February 2019)
-----------------------	-----------------------------

BRITISH FRIENDS OF BOYS TOWN JERUSALEM
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2019

S A Myers

(Appointed 04 February 2019 and resigned
06 March 2020)

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



J R Moshi

Trustee

Dated: 14 April 2020

**BRITISH FRIENDS OF BOYS TOWN JERUSALEM
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF BRITISH FRIENDS OF BOYS TOWN JERUSALEM**

I report to the Trustees on my examination of the financial statements of British Friends of Boys Town Jerusalem (the Charity) for the year ended 31 August 2019.

Responsibilities and basis of report

As the Trustees of the Charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's financial statements carried out under section 145 of the Charities Act 2011 (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

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.



Gerald Edelman

73 Cornhill
London
EC3V 3QQ

Dated: 14 April 2020

BRITISH FRIENDS OF BOYS TOWN JERUSALEM
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 AUGUST 2019

	Notes	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £	Total 2018 £
<u>Income from:</u>					
Donations and legacies	3	275,230	5,925	281,155	265,787
Other trading activities	4	20,109	-	20,109	34,450
Investments	5	112	-	112	27
Total income		295,451	5,925	301,376	300,264
<u>Expenditure on:</u>					
Raising funds	6	31,806	-	31,806	94,510
Charitable activities		-	-	-	77,699
Professional fees		9,360	-	9,360	15,322
Staff and training costs		85,934	-	85,934	108,966
Other office overheads		18,716	-	18,716	20,496
Restricted charitable expenditure	7	-	5,925	5,925	9,500
Total resources expended		145,816	5,925	151,741	326,493
Net income/(expenditure) for the year/ Net movement in funds		149,635	-	149,635	(26,229)
Fund balances at 1 September 2018		56,767	-	56,767	82,996
Fund balances at 31 August 2019		206,402	-	206,402	56,767

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

**BRITISH FRIENDS OF BOYS TOWN JERUSALEM
(A COMPANY LIMITED BY GUARANTEE)
BALANCE SHEET**

AS AT 31 AUGUST 2019

		2019	2018
	Notes	£	£
Current assets			
Debtors	10	32,518	27,411
Cash at bank and in hand		183,207	49,282
		<u>215,725</u>	<u>76,693</u>
Creditors: amounts falling due within one year	11	(9,324)	(19,926)
Net current assets		<u>206,401</u>	<u>56,767</u>
Income funds			
Unrestricted funds		206,401	56,767
		<u>206,401</u>	<u>56,767</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 August 2019.

The Trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 14 April 2020


J R Mosh
Trustee

Company Registration No. 04877476

**BRITISH FRIENDS OF BOYS TOWN JERUSALEM
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2019**

1 Accounting policies

Charity information

British Friends of Boys Town Jerusalem is a private company limited by guarantee incorporated in England and Wales. The registered office is Schaller House, 44a Albert Road, London, NW4 2SJ.

1.1 Accounting convention

The financial statements have been prepared in accordance with 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)" (as amended for accounting periods commencing from 1 January 2016). 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 unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

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.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

BRITISH FRIENDS OF BOYS TOWN JERUSALEM
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2019

1 Accounting policies

(Continued)

1.5 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

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.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

BRITISH FRIENDS OF BOYS TOWN JERUSALEM
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2019

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Total
	2019	2019	2019	2018
	£	£	£	£
Donations and gifts	275,230	5,925	281,155	256,287
Donations and gifts				
70th Anniversary Dinner	-	-	-	104,217
RH Appeal	52,449	-	52,449	52,061
Pesach Appeal	-	-	-	31,238
Fundraising Brochure 2019	17,000	-	17,000	24,550
General Donations	17,375	-	17,375	19,239
Gift Aid	9,612	-	9,612	13,407
Restricted income for 3D printer	-	-	-	9,500
Foundation Grant Income	-	5,925	5,925	-
Choral Festival	2,163	-	2,163	-
Golf Day	7,863	-	7,863	-
Legacy Giving	103,036	-	103,036	-
Monthly Giving	2,649	-	2,649	-
Diary	4,785	-	4,785	6,670
Patron Campaign	22,500	-	22,500	-
Pesach Appeal	28,811	-	28,811	-
Simca/Condolence	2,100	-	2,100	2,614
Bar Mitzvah Gift	3,877	-	3,877	1,645
In Memory	470	-	470	500
Purim Appeal	230	-	230	70
School Tzedaka	10	-	10	51
Maccabi Fun Run	300	-	300	25
	275,230	5,925	281,155	256,287

BRITISH FRIENDS OF BOYS TOWN JERUSALEM
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2019

4 Charitable activities

	Charitable activities 2019 £	Charitable activities 2018 £
Other trading activities	20,109	34,450
Choral Festival	9,088	8,390
Golf Day Tickets	7,751	-
Golf Day Raffle	3,270	-
70th Anniversary Dinner Tickets	-	14,000
70th Anniversary Dinner Raffle	-	12,060
	20,109	34,449

5 Investments

	Unrestricted funds 2019 £	Total 2018 £
Interest receivable	112	27

BRITISH FRIENDS OF BOYS TOWN JERUSALEM
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2019

6 Raising funds

	Unrestricted funds	Total
	2019	2018
	£	£
<u>Fundraising</u>		
70th Anniversary Dinner	-	72,135
Rosh Hashanah Appeal	2,629	7,078
Pesach Appeal	2,952	4,678
Annual Diary	3,311	4,218
Choral Festival	4,853	3,426
General advertising & Marketing	570	2,951
Other Campaigns	-	24
Bar Mitzvah Programme	80	-
Events committee	13,622	-
Fundraising Brochure	1,635	-
General Donation	180	-
In Memory Giving - Campaign	159	-
Maccabi Fun Run	550	-
Monthly Giving Campaign	1,235	-
Patron Campaign	30	-
	<hr/>	<hr/>
Fundraising and publicity	31,806	94,510
	<hr/>	<hr/>

7 Restricted fund expenditure

	Charitable Expenditure	Charitable Expenditure
	2019	2018
	£	£
Charitable expenditure	5,925	9,500
	<hr/>	<hr/>

A donation of \$7,500 from the Kirsh Foundation in this year's income, which originated by British Friends of Boys Town Jerusalem, but was sent directly to the school. In 2018, Purchase of 3-D printers for the school, from restricted donation by UK based charitable foundation for £9,500.

8 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

BRITISH FRIENDS OF BOYS TOWN JERUSALEM
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2019

9 Employees

Number of employees

The average monthly number of employees during the year was:

	2019 Number	2018 Number
	3	3

No employees received emoluments in excess of £60,000.

10 Debtors

	2019 £	2018 £
Amounts falling due within one year:		
Trade debtors	26,625	24,984
Prepayments and accrued income	5,893	2,427
	<u>32,518</u>	<u>27,411</u>

11 Creditors: amounts falling due within one year

	2019 £	2018 £
Other taxation and social security	975	5,302
Trade creditors	7,012	9,585
Other creditors	395	84
Accruals and deferred income	942	4,955
	<u>9,324</u>	<u>19,926</u>

12 Analysis of net assets between funds

	2019 £	2019 £	Total 2019 £	Total 2018 £
Fund balances at 31 August 2019 are represented by:				
Current assets/(liabilities)	206,401	-	206,401	56,767
	<u>206,401</u>	<u>-</u>	<u>206,401</u>	<u>56,767</u>

BRITISH FRIENDS OF BOYS TOWN JERUSALEM
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2019

13 Related party transactions

A total of £864 (2018: £864.00) was paid to Habuah UK Limited for annual business broadband & telephony. Trustees Lee Reuben & Kate Reuben, were Directors of this company during the reporting period.

A total of £43.20 (2018: £775.73) was paid to Telco Switch Limited for telephony. Trustees Lee Reuben was a Director of this company until 9th April 2019.

A total of £267.29 (2018: £641.20) was paid to Initial Incentives Limited for various promotional items associated with fund raising events. Trustee Lee Reuben was a Director of this company during the reporting period.