

Charity registration number 1100332

Company registration number 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 2022**

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

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<b>Trustees</b>	Professor S L Stanton D Garbacz T R Laws D Baum R J Lazarus N L Lithman QC	(Appointed 5 April 2022) (Appointed 2 August 2022) (Appointed 11 July 2022)
<b>Charity number</b>	1100332	
<b>Company number</b>	04877476	
<b>Registered office</b>	Schaller House 44a Albert Road London NW4 2SJ	
<b>Independent examiner</b>	Gerald Edelman LLP 73 Cornhill London EC3V 3QQ	

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**BRITISH FRIENDS OF BOYS TOWN JERUSALEM  
(A COMPANY LIMITED BY GUARANTEE)  
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**BRITISH FRIENDS OF BOYS TOWN JERUSALEM  
(A COMPANY LIMITED BY GUARANTEE)  
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)  
FOR THE YEAR ENDED 31 AUGUST 2022**

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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 2022.

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).

**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 ('the School') 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, secular education and applied technology relevant for contemporary society. 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.

All the students come from disadvantaged backgrounds and 95% 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**

The Charity over the course of the year delivered a major crowdfunding campaign and the long-standing Choral Festival.

The Charity engaged individually to various high value donor groups (trusts, foundation and high net worth individuals), as well as continuing its outbound mail campaigns to its wider supporter base.

**BRITISH FRIENDS OF BOYS TOWN JERUSALEM  
(A COMPANY LIMITED BY GUARANTEE)  
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)  
FOR THE YEAR ENDED 31 AUGUST 2022**

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**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 92.5% 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, 900 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 £254,111 delivering almost £230,000 in funds for Boys Town Jerusalem during the financial year.
- Remitting over £240,000 of cash to Boys Town Jerusalem during the financial year.
- Generating legacy income in excess of £38k, which was almost £35k more than the prior year.
- Maintaining the positive benchmark of administrative and general expenses set the previous year, which were cut by over 90% compared to the financial year ended April 2020. An emphasis was placed on cost saving measures and the Charity continued to operate more efficiently, maintaining the relationship with a nonpaid voluntary administrator.
- Leading a global campaign across 4 other global charities. Over £90,000 was raised overall with more than £65,000 of that raised in the UK. Funds were matched with generous donations, including the £50,000 gift held on the balance sheet at the end of 2021. This also increased awareness to new supporters and delivered a campaign relevant for contemporary demographics through digital social media.
- Recruiting 3 new trustees during the financial year
- Delivering the Charity's annual Choral society in a new location, despite the challenges of a postponement due to Covid-19.
- Successfully continued operating without any premises or paid staff based in the UK, deploying a global centralised model using support provided at the School.
- Growing the Boys Town Reuben Scholars with the Reuben Foundation, who increased sponsorship to four boys for the School's 2-year program in partnership with the IDF at the College of Applied Engineering.

The trustees are content with both the growth of the Charity's awareness and the total income raised through a flexible response to the challenges of the year. The trustees were pleased with the results of the fundraising campaign and keen to employ such methods again in the future.

Since the reduction of the overheads associated with running the UK office, the trustees continue to be satisfied there was no operational downside whilst substantially improving gross to net income conversion. In a technology age enabled by instant communication and electronic document sharing, the support provided by the School has suitably replaced the Charity's staffed office at Alexander House.

**BRITISH FRIENDS OF BOYS TOWN JERUSALEM  
(A COMPANY LIMITED BY GUARANTEE)  
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)  
FOR THE YEAR ENDED 31 AUGUST 2022**

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**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.

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 aim to grow the profile of the Charity in the UK and increase awareness for the cause, in addition to achieving fundraising objectives, through a series of events, including another Golf Day in 2023.

The trustees proposed to run a sweepstake campaign around the World Cup in the winter of 2022. Preparations for festivities to mark the 75<sup>th</sup> Anniversary of the school were discussed, including a possible gala dinner.

**Reserves policy**

The policy is to maintain the equivalent of at least one quarter of budgeted operating expenditure as unrestricted reserves in order to cover cash outflows. Without monthly overheads, the planning horizon is largely focused largely on the scale as well as timing of income and expenditure from upcoming campaigns.

**BRITISH FRIENDS OF BOYS TOWN JERUSALEM**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2022**

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**Structure, governance and management**

The trustees delegate day to day running of the Charity to the UK Development Coordinator, Joshua Churney, based at the School. The Chief Executive Officer and the UK Development Coordinator are responsible under the guidance of the trustees for delivering various day to day operational activities such as fundraising, marketing, communications, School visits, and delivering global synergies (such as combining marketing communications and leveraging functional expertise). The Chief Executive Officer, Yoni Strimber, who is also based at the School leads worldwide fundraising across the UK, USA, Canada, Australia, and Israel.

The trustees are divided into two subcommittees. The Finance Committee is led by the Treasurer and is broadly responsible for accounting, reporting and governance. The Events Committee is 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 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 before an offer is made to join the board. In the event the trustees are not unanimous in the recruitment decision, 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, with amendments unanimously approved by special resolution at the Annual General Meeting on 20th January 2021.

The trustees have considered 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 have 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.

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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	(Resigned 31 December 2021)
E Ehrhardt	(Resigned 31 December 2021)
J R Moshi	(Resigned 16 December 2022)
Professor S L Stanton	
D Garbacz	
I Z Mockton	(Resigned 17 April 2023)
T R Laws	
D Baum	(Appointed 5 April 2022)
R J Lazarus	(Appointed 2 August 2022)
N L Lithman QC	(Appointed 11 July 2022)

**BRITISH FRIENDS OF BOYS TOWN JERUSALEM  
(A COMPANY LIMITED BY GUARANTEE)  
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)  
FOR THE YEAR ENDED 31 AUGUST 2022**

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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.

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



**D Garbacz**  
Chairman  
Dated: 31 July 2023



**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**

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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 2022.

**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.

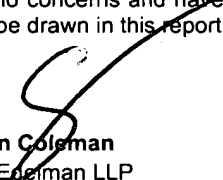
**Independent examiner's statement**

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.



**Stephen Coleman**  
Gerald Egan LLP  
73 Cornhill  
London  
EC3V 3QQ

Dated: 31 July 2023

**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 2022**

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
	Notes				
<b><u>Income from:</u></b>					
Donations and legacies	3	224,948	22,762	247,710	180,009
Other trading activities	4	6,401	-	6,401	26,806
Material item of income		-	-	-	20,000
<b>Total income</b>		<b>231,349</b>	<b>22,762</b>	<b>254,111</b>	<b>226,815</b>
<b><u>Expenditure on:</u></b>					
Raising funds	5	15,146	-	15,146	34,448
Charitable activities		168,788	-	168,788	134,920
Professional fees		5,720	-	5,720	3,783
Other office overheads		4,046	-	4,046	735
Restricted charitable expenditure	6	-	72,762	72,762	23,064
<b>Total resources expended</b>		<b>193,700</b>	<b>72,762</b>	<b>266,462</b>	<b>196,950</b>
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		<b>37,649</b>	<b>(50,000)</b>	<b>(12,351)</b>	<b>29,865</b>
Fund balances at 1 September 2021		76,301	50,000	126,301	96,436
<b>Fund balances at 31 August 2022</b>		<b>113,950</b>	<b>-</b>	<b>113,950</b>	<b>126,301</b>

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 2022**

		2022		2021	
	Notes	£	£	£	£
<b>Current assets</b>					
Debtors	10	14,814		14,116	
Cash at bank and in hand		100,136		115,440	
		<u>114,950</u>		<u>129,556</u>	
<b>Creditors: amounts falling due within one year</b>	11	<u>(1,000)</u>		<u>(3,255)</u>	
Net current assets			<u>113,950</u>		<u>126,301</u>
<b>Income funds</b>					
Unrestricted funds			113,950		76,301
Restricted funds			-		50,000
			<u>113,950</u>		<u>126,301</u>

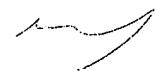
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 August 2022.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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 31 July 2023



D Garbacz  
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 2022**

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**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.

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.

**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.

**BRITISH FRIENDS OF BOYS TOWN JERUSALEM**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2022**

**1 Accounting policies**

**(Continued)**

**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.

**3 Donations and legacies**

	Unrestricted funds	Restricted funds	Total	Total
	2022 £	2022 £	2022 £	2021 £
Donations and gifts	224,948	22,762	247,710	200,009

**BRITISH FRIENDS OF BOYS TOWN JERUSALEM**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2022**

**3 Donations and legacies**

**(Continued)**

**Donations and gifts**

High Value Donors	4,593	-	4,593	3,910
RH Appeal	33,750	-	33,750	41,347
Chanukah Appeal	65,230	-	65,230	11,675
Fundraising Brochure	4,910	-	4,910	1,145
General Donations	5,714	-	5,714	14,672
Gift Aid	13,995	-	13,995	12,138
Foundation Grant Income	-	22,762	22,762	23,064
Choral Festival	3,075	-	3,075	1,101
Golf Day	-	-	-	5,626
Legacy Giving	38,039	-	38,039	3,300
Monthly Giving	7,799	-	7,799	7,198
Diary	-	-	-	670
Patron Campaign	10,000	-	10,000	15,000
Pesach Appeal	27,444	-	27,444	19,919
Simcha/Condolence	415	-	415	50
Bar Mitzvah Gift	3,599	-	3,599	3,432
In Memory	2,335	-	2,335	22,329
Purim Appeal	55	-	55	538
Summer Camp	3,995	-	3,995	6,259
Tennis Day	-	-	-	1,798
Uprooted Event	-	-	-	1,508
Wine Tasting Event	-	-	-	3,305
	<u>224,948</u>	<u>22,762</u>	<u>247,710</u>	<u>200,009</u>

**4 Charitable activities**

	<b>Charitable activities</b>	<b>Charitable activities</b>
	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Other trading activities	<u>6,401</u>	<u>26,806</u>
Choral Festival Tickets & Raffles	6,401	4,250
Golf Day Sponsors, Tickets & Raffle	-	21,411
Tennis Day Ticket Raffle	-	1,095
Other	-	50
	<u>6,401</u>	<u>26,806</u>

**BRITISH FRIENDS OF BOYS TOWN JERUSALEM**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2022**

**5 Raising funds**

	Unrestricted funds	Total
	2022 £	2021 £
Fundraising		
Chanukah Appeal Costs	4,076	50
Rosh Hashanah Appeal	1,663	6,019
Pesach Appeal	3,375	3,715
Annual Diary	-	578
Choral Festival	4,216	1,016
Legacies -costs	390	-
Postage & Printing	722	493
Events committee	-	40
Tennis Day -Costs	-	698
Uprooted Event Cost	-	200
Wine Tasting Costs	-	863
Golf Day - Costs	-	20,551
Advertising & Marketing	704	225
	<u>15,146</u>	<u>34,448</u>
Fundraising and publicity	15,146	34,448

**6 Restricted fund expenditure**

	2022 £	2021 £
Charitable expenditure	72,762	23,064

In 2022 the Reuben Foundation sponsored four boys for the School's 2-year College of Applied Engineering Program for \$31,000, compared to 3 boys in 2021. The £50,000 previously restricted for use in a matching campaign was used in December 2021 for that purpose.

**7 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 2022**

**8 Employees**

The average monthly number of employees during the year was:

	<b>2022</b>	<b>2021</b>
	<b>Number</b>	<b>Number</b>
Total	-	-

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

There were no employees whose annual remuneration was more than £60,000.

**9 Taxation**

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

**10 Debtors**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year:</b>		
Trade debtors	13,926	12,453
Prepayments and accrued income	888	1,663
	<u>14,814</u>	<u>14,116</u>

**11 Creditors: amounts falling due within one year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Trade creditors	1,000	2,565
Accruals and deferred income	-	690
	<u>1,000</u>	<u>3,255</u>

**12 Related party transactions**

There were no related party transactions during the period to August 2022.