

Camp Simcha
(A company limited by guarantee)

Trustees' Annual Report & Financial Statements
For the Year Ended 31 December 2020

Charity Number 1180646
Company Number 11478657

Camp Simcha

Trustees' Annual Report For the Year Ended 31 December 2020

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Members of the Board and Professional Advisers

Registered Charity Name

Camp Simcha

Charity Number

1180646

Company Registration Number

11478657

Principal & Registered Address

Amélie House
221 Golders Green Rd
London
NW11 9DQ

Trustees

Julian Taylor – Chairman
Tanya Persey – Honorary Treasurer
Stephen Davis
Alison Fine
Harold Gittelmon
Philip Goodman
Jeremy Herman
Simon Johnson
Elaine Kerr
Sol Mayer
Rabbi Stephen Scholar
Aviva Steinberg

Auditor

Goldwins Limited
Chartered Accountants
75 Maygrove Road
West Hampstead
London
NW6 2EG

The Trustees (who are directors for the purpose of the Companies Act) present their report and the audited financial statements of Camp Simcha for the financial year ended 31 December 2020.

The activities of the charity had for over 20 years been undertaken by another charity, also called Camp Simcha, established as a Charitable Trust, registered charity number 1044685. In late 2017, the Trustees of that charity decided a new structure, a company limited by guarantee would better suit the scale and functioning of the charity. Therefore, Camp Simcha, company number 11478657, was incorporated at Companies House on 23 July 2018 and was registered with the Charity Commission with charity number 1180646 in November 2018. On 1 April 2019 Camp Simcha Trust transferred its assets, liabilities and activities to the new charitable company, Camp Simcha. The new charity had the same Trustees as the old charity. The Charity Commission was advised of the proposal to make these changes, and clearance for this was obtained ahead of the transfer and the charity's operations remain unchanged. This charitable company continues the important work of the charity registered charity number 1044685.

As the company qualifies as small under section 382, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

Reference and Administrative Details

Reference and administrative details are shown in the schedule of members of the board and professional advisers on page 1 of the financial statements.

The Trustees

The Trustees who served the charity during the financial year ended 31 December 2020 were:

Julian Taylor – Chairman

Tanya Persey – Honorary Treasurer

Stephen Davis

Alison Fine

Harold Gittelmon

Philip Goodman

Jeremy Herman

Simon Johnson (Appointed 24 June 2020)

Allison Kantor (Resigned 24 June 2020)

Elaine Kerr (Appointed 16 July 2020)

Sol Mayer

Rabbi Stephen Scholar

Aviva Steinberg

Anthony Stimler (Resigned 10 June 2021)

The Chief Executive is Neville Goldschneider.

Structure, Governance and Management

Camp Simcha is governed by its Memorandum and Articles of Association which were adopted when the company was registered in 2018. However, it has been supporting families in the community since 19 February 1995. The Trustees meet on a regular basis to determine the general policy of the charity. The day to day running of the charity is carried out by the Chief Executive, who is responsible for all operational matters. He in turn leads a Senior Leadership Team (SLT) comprising the managers of all the areas of the charity including:

- Head of Services
- Head of Family Liaison
- Head of Finance
- Head of Operations
- Director of Fundraising
- Head of Marketing and Communications

As a result of a review into the governance structure carried out by Harold Gittelmon (Trustee) and the Chief Executive in June 2020, several new sub-committees of the Board of Trustees were created in 2020 and early in 2021. The membership of each sub-committee is drawn from the main Board of Trustees and subsequently lay leaders with relevant expertise. Sub-committees are intended to meet at least four times a year.

In late 2020, a Finance Committee was created, chaired by Tanya Persey (Honorary Treasurer) to take delegated responsibility to oversee financial governance on behalf of the Board of Trustees by regularly assessing and monitoring the overall financial position of Camp Simcha and by taking steps to ensure that its funds can continue to be used for the purposes for which they were given. Supporting the Head of Finance in planning financial strategy, the Finance Committee oversees budgeting and financial performance, forecasting, and compliance with reserves policy. Helping to support strategy and innovation, the Finance Committee acts as a sounding board and source of advice to the SLT on major areas of change and development.

The Remuneration Committee and Investment Committee were also created as sub-committees of the Finance Committee.

The Remuneration Committee has delegated responsibility by the Board of Trustees to review and advise on the remuneration of Key Management Personnel including the Chief Executive as well as corporate remuneration policy. A range of benchmarks and criteria are used including performance, length of service, professional growth, team management, comparison with other charities and target attainment.

The Investment Committee has delegated responsibility by the Board of Trustees for setting and regularly monitoring the charity's investment policy, appointing appropriate investment advisors and monitoring of the charity's investments performance ensuring all investing arrangements are aligned with the charity's long term strategic objectives.

The Investment Committee having regard to the suitability of investments and need for diversification and taking advice from appropriately experienced investment advisors set a clear investment policy balancing short term and longer-term cash flow needs.

An Audit and Risk Committee (ARC) was created, chaired by Philip Goodman (Trustee) to take delegated responsibility on behalf of the Board of Trustees for overseeing the financial audit process and ensuring that there is a framework for risk management in the charity supporting the SLT in their duties in this respect.

In September 2021, a Services committee, chaired by Elaine Kerr (Trustee) is being established to take delegated responsibility for the oversight of all Camp Simcha services on behalf of the Board of Trustees by regularly assessing and monitoring the safety and effectiveness of services. It is anticipated that the Services Committee will:

- advise and support the Head of Services in all aspects of service delivery, paying specific regard to safeguarding;
- ensure that the Board receives regular reports on the work of the Committee via minutes, business cases for proposed new services and areas of concern with mitigations; and
- research and consider potential development of the service provision of the charity.

Appointing and Electing Trustees

The Trustees of the charity shall be appointed by the Trustees of the charity. Every Trustee shall hold office for three years following the date of their appointment. Any competent Trustee may be reappointed. New Trustees all take part in an induction programme that includes their responsibilities. Trustees are encouraged to attend suitable external training events where these will enhance their role.

Risk Management

Risk is an everyday part of charitable activity, and the Board of Trustees must review, assess and manage it effectively whilst aiming to achieve their key objectives and safeguard their charity's funds and assets. The ARC takes delegated responsibility for management of risk throughout the charity on behalf of the Board of Trustees which includes:

- ensuring that risks are effectively managed;
- examining and reviewing all systems and controls both financial, operational and regulatory; and
- ensuring that Camp Simcha is complying with all aspects of the law, relevant regulations, regulatory guidance and good practice.

The Trustees have assessed the major risks to which the charity is exposed, and these are documented in its risk register. Trustees are satisfied that risk management is embedded in the organisation and adequate systems are in place to monitor, manage and, where appropriate, mitigate the charity's exposure to major identified risks. The SLT regularly monitor the risks in the risk register and ensure that the mitigations and controls are in place or actioned in a timely manner. Any concerns or new significant risks are reported to the ARC which reports to Trustees at their meetings.

All areas of work carried out by the charity are appropriately risk assessed and staff and volunteers are appropriately screened, trained and supervised. The charity contracts with outside specialist advisers whenever necessary, to provide expert advice when it is required.

The Trustees take a prudent and careful approach to the management of the funds of the charity to ensure that an adequate strategy is in place to safeguard the income streams and to control the costs in both the short and long term.

In March 2021, a Compliance consultancy called Moore ClearComm (MCC) was contracted to work with the SLT on data protection and cyber security and general management of the charity's risk.

In June 2021, with the guidance of the Investment Committee, Trustees appointed Quilters Cheviot as Investment Advisors. In compliance with the charity's investment policy, to protect existing charity reserves against inflation, Quilters Cheviot will manage a longer-term diversified investment portfolio at the appropriate level of risk and return. The charity also holds in cash, sufficient funds to meet immediate cashflow requirements. A cash management platform holds short-term funds to improve returns and diversify risk away from its main day-to-day banking arrangements.

At the onset of the Covid-19 Pandemic and the National Lockdown commencing mid-March 2020, the Trustees identified the two most significant risk areas were the health and safety of all those involved in the charity, and secondly, the financial risks to the charity posed by the need to cancel most fundraising events and activities. Trustees agreed to meet monthly from the start of lockdown, to support the SLT through the crisis.

The immediate response included office staff commencing home-working and the unfortunate cancellation of key beneficiary in-person events. Essential front-line Services staff quickly adapted servicing to ensure Camp Simcha could continue to deliver critical, practical and therapeutic solutions to support families' emotional well-being, reduce isolation and lift their spirits as they faced an extended period of quarantine to safeguard their vulnerable child. Risk assessments were carried out on all areas of operation, all overseen by the ARC. Most services continued throughout, whilst strictly adhering to government guidelines and adapted as appropriate, including hospital transport, food and household when in crisis, counselling services, Big Brother/Big Sister volunteer programme, sibling & parents support, respite care and hospital outreach. Camp Simcha services in Lockdown are provided in more detail later in this report.

Trustees and SLT were concerned for the wellbeing of staff working from home and steps were taken to support them throughout the Pandemic and advise them appropriately. Guidance was also issued to staff on safe working from home both for the workers themselves, but also in terms of cyber security.

Of financial concern was the possible need to cancel both the Manchester Dinner, due in November 2020 and the 25th anniversary London Dinner due in March 2021. These two events normally produce around half of the charity's income for a two-year period. The Director of Fundraising, together with the lay leaders of both dinner committees and other senior lay leaders brought forward a proposal to Trustees in July 2020 to cancel both dinners and to run an online match funding campaign. This proposal was agreed, and the campaign took place successfully in February 2021 as planned.

The Trustees continue to assess how best to mitigate the impact of Covid-19 on all areas of the charity as the restrictions are eased.

Safeguarding

The Safeguarding policy is annually reviewed and updated in conjunction with consultancy firm SCIE. The review aims to ensure that it contains relevant legislation, is fit for purpose for the organisation and is updating of processes to keep them robust. The trustees, staff and volunteers are trained based on the policies. Designated Safeguarding Leads receive appropriate training for their key role. More recently policies with reference to social media and video conferencing have been included to support the present COVID-19 climate. The Head of Services currently updates Trustees at every Trustee meeting on the existing Safeguarding position and anonymised cases where appropriate. It is anticipated that the Services Committee currently being formed as mentioned previously, will oversee safeguarding throughout the charity and assist in this regular reporting to Trustees.

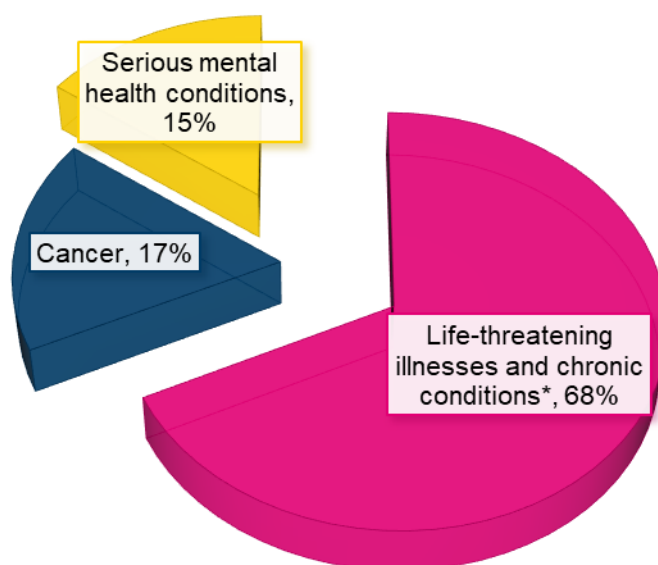
Objectives and Activities for Public Benefit

In exercising their powers and duties, the Trustees have due regard to the guidance on public benefit published by the Charity Commission.

The aim of Camp Simcha is to improve the quality of life for Jewish families affected by serious childhood illness.

(OBJECTS: - the objects for which the Charity is established are for the public benefit to: relieve Jewish children of all ages and young adults affected by cancer, life threatening illnesses or any chronic or serious illnesses and to provide support for their families as shall be exclusively charitable under the laws of England and Wales from time to time.)

The vision is that no Jewish child wherever they are in the UK will have to suffer a serious or life-threatening illness without Camp Simcha's support. The charity provides a range of services providing parents with practical and emotional support and powerful positive experiences for the children. The combination of bespoke services is designed to lift spirits and help provide joy and happiness where it will make a meaningful difference to the seriously ill child and the whole family.



**Including muscular conditions, rare genetic disorders, premature babies, heart conditions and serious metabolic conditions.*

Camp Simcha's unique services include:

Practical and Emotional Support

Family Liaison Officers (FLOs)

Each family's dedicated support worker is there for them 24/7, meeting parents and arranging a bespoke package of continuous support.

Food and Household Support

Camp Simcha focuses on the things often taken for granted that weigh so heavily for parents coping with a sick child - cleaning to help keep the home straight or a hot family meal makes a huge difference especially when a child is in hospital.

Hospital Transport

This service includes the provision of a 24/7 transport service to help reduce the family's stress when getting a sick child to and from hospital.

Home Based Respite Care

The charity arranges emergency short-term respite, for a few hours or overnight, where parents urgently need a break and some rest.

Home School Tuition

Camp Simcha tutors make home visits to support children with their schoolwork whilst they cope with illness and hospital stays.

Benefits and Grants Advice

This advice and support, helps parents understand the system to enable them to access crucial benefits.

Premature and Sick Babies Project

In addition to support for the whole family when a baby is in hospital, Camp Simcha supports families with nurse visits and advice at home for parents bringing premature and seriously ill babies home from hospital.

International Connections

As part of an international network, we put families in touch with each other throughout the world, helping families seek treatment and advice in other countries and ensure they have support when they are there.

Specialist Equipment

The charity tailors support to each child providing individuals with special pieces of equipment for example a special chair for a child with uncontrolled pain, or a braille Monopoly set.

Therapeutic Support

Therapy for Family Members

Various forms of professional therapy for family members who are struggling to cope emotionally.

Home Based Therapeutic Art, Music and Drama Sessions

Hands on, creative and one-on-one sessions delivered at home bring sensory fun and therapeutic distraction to children coping with illness and treatments.

Support Groups and Anti-Stress Programmes for Parents

Opportunities are designed for parents to take a break and switch off from the constant worry, and include Spa Days, coffee mornings and other social events. Groups for parents with

children who have specific medical conditions are also arranged regularly to provide critical peer support, e.g. diabetes support evenings.

Animal Assisted Therapy

Weekly visits and play sessions with specially trained dogs bring stress relief and joy to both the sick child and siblings. Also includes trips to an animal therapy centre. New exciting equine therapies are being trialled currently.



Powerful Positive Experiences

Big Brothers & Big Sisters Programme

Camp Simcha 'Big Brothers and Big Sisters' are special friends to the ill children and siblings, visiting weekly and taking them on outings and retreats.

Dedicated Sibling Programme

When a child is sick, siblings can suffer from confusion, anxiety and loss of attention. This service focuses on support events and fun activities just for the siblings.

Parties and Outings

The provision of theme park trips, concerts and Camp Simcha parties, for children and for families, providing fun and respite.



Individual Support and Treats

This service is bespoke to each family focusing on ways in which a special treat or a gift can give a child and family precious memories.

Camp Simcha USA

An opportunity for an ill child to go to a specialist Camp in the USA. UK volunteers and additional medical support accompany the children on the journey. There is a purpose-built hospital on site.

Keshet Summer Scheme

The Summer Programme offers Camp Simcha children and their siblings, fantastic outings and holiday fun, whilst offering respite for their parents.



Children's Residential Retreat

A four-day holiday providing a rare chance for seriously ill children to spend four days away in the UK having fun with peers, with all their medical needs catered for.

Family Retreat

Three days of restorative fun and relaxation for the whole family in the UK, enjoying amazing activities and time with others who share their burden and accessible medical support as required.

Community Programmes

Schools Support Programme

Support for school staff dealing with siblings or friends of a child who becomes ill or passes away.

Community-Wide Hospital Programme

Over and above the support provided to the Jewish community, Camp Simcha is proud to create strong partnerships with paediatric wards,



community teams and hospices in London and Manchester. This programme serving the wider community includes the provision of balloons, special cuddly monkeys and toys which are delivered to all sick children in hospitals in London and Manchester. It also includes the Annual Toy Drive at the end of every year. The building of relationships with medical staff ensures that they understand the charity and make appropriate referrals.

Community-Wide and Synagogue Programme

Blood Drive - Camp Simcha teamed up with Joely Bear and Edgware Community Blood Centre to run 3 blood drives encouraging the community to donate their blood. In addition, there were other community blood drives with Finchley United Synagogue.

Diabetes - On a 6-8-week basis we run a support group for parents of children with Type 1 Diabetes, with a guest speaker specialising in paediatric diabetes.

Touchpoints - Through funding from the Maurice Wohl Charitable Trust we have created a network of key people (Touchpoint Ambassadors) across communities ensuring that people are educated about us and are able to easily identify families we may be able to support.



THE CARE NECESSITIES A hug from home

THE CARE
NECESSITIES
A PROJECT OF
CAMP SIMCHA



This care package will include all the essentials a child and parent will need on those first terrifying weeks in hospital including:

“

We arrived at hospital with the daunting prospect of being there for at least 3 weeks and no time to pack a bag or have the head space to think what we would need for such a stay.



Blanket



Toiletries



Pyjamas



Snacks

Total cost £100
(The suitcases for the items have been kindly donated)

Please help us provide care packages for children with cancer by donating at:
WWW.CAMPSIMCHA.ORG.UK/CARENECESSITIES

Medical Panel

Camp Simcha benefits from a wealth of knowledge and expertise provided by a carefully selected and dedicated Medical Panel. This panel consists of paediatricians, hospital specialists, GP's and a consultant physiotherapist. The panel provides guidance and support to staff on specific family cases as well as assists with the organisation's medical strategy going forward. Camp Simcha also enjoys the voluntary support of several medics who attend the residential and non-residential events, to ensure the safety and well-being of the children.

Volunteers

Including the Big Brother and Big Sister Programme, Keshet Summer Scheme, the Hospital Programme and other central functions, well over 600 people volunteer to help deliver the charity's direct services each year.



Services during Lockdown

| Impact of Covid-19 Lockdown | Camp Simcha Response |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>Practical and Emotional Support</p> <p>The charity found a greater reliance on Camp Simcha services as vulnerable families were more isolated with their usual support networks restricted</p> | <ul style="list-style-type: none"> • At the height of the pandemic, the charity delivered thousands of individual care packages to isolated families. Big Brothers and Big Sister volunteers have been invaluable in these deliveries helping manage associated costs • As part of the charity's holistic family support and care, well-timed, kosher meals at home, for a family in the throes of a medical crisis, were transformative – easing their burdens and lifting their spirits. Since lockdown this service has increased by 50% with an average of 250 crisis meals being distributed each month • During the first lockdown, fewer respite care sessions were delivered, parents fearing allowing anyone into their homes. The exhaustion of sleepless nights caring for a child 24/7, coupled with parents' increased confidence of Camp Simcha's providers' Covid-19 safety protocols resulted in respite delivery reverting to usual levels. Responding to parents' needs, the charity also offered 'Informal' respite opportunities. For example, sending home, "Dinner for 2", enabling parents to enjoy invaluable time together, while their children were occupied with Camp Simcha organised activities. Virtual spa day gave mums vital time away from their burdens. • The Service team upgraded the website, incorporating a parent portal, populated with useful information, games, book and toys etc. to help families for example from magic shows and activities to educational advice and exercise classes • Those with limited internet were provided engaging offline activities • FLOs remained accessible 24/7 remotely easing parents' exacerbated challenges and offering guidance and coordinating practical and therapeutic solutions day to day. FLOs testified to families requiring more support than ever as their external networks were less available • With one parent permitted to accompany a child in hospital, crisis meals and hospital transports were a lifeline. With hospital playrooms closed, care packages for hospitalised children have lifted spirits, providing invaluable distractions, reducing the burden on overworked NHS staff |

| | |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>Therapeutic Support</p> <p>Families faced heightened anxieties and crisis</p> | <ul style="list-style-type: none"> • Camp Simcha set up digital peer events ensuring parents felt part of a supportive community • Online Arts at Home therapeutic sessions were set up, providing forums to express anxieties creatively. The remote sessions have expanded the reach of the Arts at Home project, providing emotional and therapeutic support for children in distant locations where previously suitable therapists couldn't be offered. As a result, delivery of this service doubled during the pandemic. The charity also initiated group therapeutic arts sessions for siblings and parents, coupling therapeutic creative expression with the peer interaction that they craved • Although initially experiencing reduced demand for counselling therapies as many parents didn't have the physical space, nor mind-set to engage in a therapeutic process with children at home, as schools re-opened, uptake increased enabling parents to process the trauma of their situation during a pandemic • Throughout the pandemic there was an increased uptake from families affected by mental health who have used Family Therapy |
| <p>Powerful Positive Experiences</p> <p>All large-scale, "in-person" services events were cancelled (e.g. Residential Retreats, Keshet Summer Activity Programme, attendance at Camp USA and family and children parties and outings)</p> | <ul style="list-style-type: none"> • Cancelled social gatherings were replaced with meaningful alternative offerings incorporating digital and offline social activities and entertainment and tailored meal and recreational packages for example baking and gardening kits to books, games and picnic boxes • The Services team replicated some of the restorative, therapeutic and inspirational benefits, uplifting experiences, peer interaction and respite opportunities they would have expected at in person events. These online social events were well attended – including by those who have historically been unable to attend physical events due to logistics and other commitments in some ways broadening Camp Simcha's reach • Big Brothers and Big Sister volunteers continued with amazing dedication to find creative ways to engage remotely with their Camp Simcha children |

As FLOs begin to reinstate 'in-person', outdoor visits, in accordance with government guidelines, they are testifying to the increased benefits of these interactions, enhancing trust building and aiding identification of additional areas of need due to non-verbal cues and body language that are difficult to pick up via digital engagements. A hybrid model of digital and in person servicing is the next stage in 2021. Since January 2021, the charity has seen a significantly increasing rate in referrals. The Trustees and SLT believe this is partly due to delayed diagnoses and health complications as a result of Covid-19. Proud of the flexibility of Camp Simcha and its prompt response to the Covid-19 crisis, Trustees continue to assess the needs of the community and its beneficiaries when considering the future of its services.

Achievements and Performance in 2020

- Covid-19 sent many of the families we support deeper into crisis. With vulnerable, seriously ill children, they have been feeling isolated and terrified, struggling to cope, with their usual care network reduced. Camp Simcha has been their lifeline, responding to their evolving needs while they were unable to rely on the support of their wider peer network during the pandemic
- Although a small team, Camp Simcha was able to quickly tailor its support services to its families, in line with government guidelines, to deliver remote crucial services
- During this period the number of family members the charity directly supported exceeded **1,250**. This represents the sick children and parents themselves and their all-important siblings from over **190 families**
- The charity deals with cases across the country, from all around London and the Southeast, Leeds, Manchester, Gateshead, Bristol, Norwich, Brighton and as far north as Glasgow
- FLOs provide over 10,000 hours of contact time with parents per year and Big Brothers and Big Sisters spend in excess of 55,000 hours with children
- **#Isolatedbutnotalone** has been the Camp Simcha hashtag on social media during the Covid-19 emergency. Never has that felt truer, both in terms of the support given to families – and for the Jewish community, who have stepped up to help the charity be there for those who needed the charity more than ever
- Through the community-wide Hospital Programme, the number of children reached in hospitals, hospices and community nursing teams is around 10,000 per year, via regular toy and balloon drops. In addition, around 60 Jewish schools, nurseries, and community organisations participate in the Annual Toy Drive by collecting approximately 10,000 toys which are ultimately delivered to 120 children's wards, hospices and community nursing teams in London and Manchester

- The impact of Camp Simcha's work on families can best be understood through the stories of real people that are supported (names changed to protect confidentiality of families)

Case Study 1

Chloe, living in Harrogate with a Syndrome Without A Name (SWAN) receives ongoing treatment at GOSH.

Michelle, mother to 11-year-old Chloe, tells of the lifeline which the charity's support gave them as the two of them spent eight weeks at Great Ormond Street Hospital, while her husband and three sons were home in Harrogate.

Michelle was just nine months when she was diagnosed with an unknown neuromuscular disorder which affects all her muscles and movement in her limbs, causing weakness, pain and fatigue. It also affects her gastric and respiratory system, so she often needs to use a feeding tube. Over the years Chloe has had to cope with many surgeries, distressing and painful procedures and frequent hospital stays.



Camp Simcha has been our family's lifeline when Chloe goes into hospital, helping with meals, hospital transport and bespoke support.

"Due to Covid-19, Chloe's recent hospital stay was much longer than usual and we could not have any visitors. Getting through isolation in hospital over lockdown would have been impossible without Camp Simcha.

"My Family Liaison Officer Robyn was always there for me – offering constant support and ready to organise all the different practical help we needed and so much more, in the form of treats and activities they sent in to brighten each long day.

"Having a seriously ill child during a global pandemic is terrifying. For us and so many other families Camp Simcha has been a constant and that has made a huge difference." Michelle, mother to Chloe.

Case Study 2

Camp Simcha has been trialling Equine Therapy to provide an alternative form of therapeutic support for some of the emotions that the children may be struggling with.

Eleven-year-old Daniel, whose sister Jess is being treated for cancer, has been attending the therapy over the last few weeks and his parents have really noticed a positive impact.



He is much calmer generally. We have particularly seen it in how he is with his younger sister. He is more grown up with her and arguing less - and I have noticed how much more responsible he seems too, holding her hand when we cross the road and taking care.

"Daniel found it very difficult when Jess was first diagnosed and I was staying in the hospital with her. He felt very angry with her and with the situation, but because he has some additional needs, he is not the kind of child who would have really benefited from therapy, or even had the patience to sit and chat to someone.

"The equine therapy has been great because he was so happy to have something just for him – and to be the one who feels special. He goes there with a big grin on his face and is still grinning when we collect him at the end." **Laura, mother to Daniel and Jess.**

Case Study 3

Thirteen-year-old Tash has Dystonic Quadriplegia Cerebral Palsy with blindness, seizures and other complications. Mum Ruth solely takes care of Tash and her sister Bella, ten, who has a less severe form of Spastic Dystonic Quadriplegia Cerebral Palsy.



In February Tash got taken into hospital and was intubated, struggling with, in hindsight, Covid-like symptoms. I texted my Family Liaison Officer, Sam, late at night. Early next morning she was at the hospital. That sums up Camp Simcha, they are always there for us, constantly checking in and responding quickly; Covid-19 has not changed that in any way.

“During lockdown I was very ill with cellulitis. Camp Simcha sent in meals, shopping and a constant stream of activities to keep Tash and Bella busy and happy. They arranged hospital transports for me because I had to go back and forth daily for intravenous antibiotics, and a volunteer to do zoom sessions with Bella, giving me some respite while supporting her through the isolation of lockdown.

“Camp Simcha think of everything and go above and beyond, but more than that, they understand what we need; Sam knows us and is there as a sounding board. Having her to turn to makes all the difference.”
Ruth, mother to Tash and Bella.

Financial Review

The Statement of Financial Activities presents income of £1,497,850. After resources expended of £1,818,440 there was a deficit of £ (320,590).

As the charity relies entirely on voluntary income, and receives no government funding, Trustees are aware that there are various risks to Camp Simcha's financial stability in an uncertain economic climate. The charity has in recent years been diversifying its fundraising efforts to mitigate those risks as far as possible, by spreading the income streams more evenly. Risk management plans are in place to enable timely responses to any crisis designed to protect the core of the charity's work through difficult times. Systems are in place to ensure the appropriate management of all funds and suitable probity is always exercised in regard to the handling and recording of financial transactions.

Early in 2020, with the onset of the Covid-19 pandemic, Trustees and SLT prudently revised 2020 donation income targets. Covid-19 restrictions resulted in three cancelled fundraising events (Biennial Manchester Dinner, Ladies Lunch and Gala London Dinner). Camp Simcha holds its Gala London Dinner every other year with the most recent one taking place on 4 March 2019. The cash and reserves position are usually expected to be at its peak towards the end of the year of the Gala Dinner (in this case late 2019). Funds usually deplete in line with the reserves policy and are at a low point prior to the next dinner (i.e., end of 2020) originally planned for March 2021. Refer to Fundraising Strategy for more on income generation.

In common with other similar charities, a significant part of the expenditure of the charity is made on salaries. Most of these salaries are for those people engaged directly in the support and care of the children and families.

Trustees considered the charity's short, medium and longer-term priorities with the SLT, to amend previously budgeted financial plans and focus on essential spending. The Trustees ensured that all actions were in the interests of the charity and its beneficiaries, continuing to safeguard staff, volunteers and families and protect and safeguard the assets of Camp Simcha.

Covid-19 social distancing restrictions forced the cancellation of large face-to-face "services" events reducing charitable expenditure. Overhead spending efficiencies through back-office cuts were sought. Cancellation of the three planned large scale fundraising events reduced overall fundraising costs. Effective use of the Government's Furlough scheme for appropriate staff helped bolster cash flow.

Trustees met with SLT monthly to ensure the charity was supported to operate successfully through the pandemic, assessing government schemes, strictly monitoring monthly cash flows and financial position and ensuring the unrestricted reserves of £1,696,688 on 31 December 2020 remained in line with Camp Simcha's reserves policy.

Reserves Policy

The Trustees of Camp Simcha reviewed the Reserves Policy of the charity in June 2020, in the light of the Covid-19 pandemic, and the effect that it would have on both the services and income of the charity going forward.

Whilst acknowledging that it was difficult to forecast with any degree of certainty what was likely to happen over the course of the year, the Trustees adopted a policy to ensure that the resources of the charity are used in the most effective way to support the objects of the charity and to ensure that the charity remains resilient. Camp Simcha's reserves policy is to maintain sufficient reserves to enable the charity to continue its activities and services at a meaningful level, and to ensure the resilience of the charity should there be a drop in income. As all income is derived from voluntary donations, the Trustees review this position on a regular basis.

The Trustees are also mindful of the fact that should the charity need to wind down its operations, that there are commitments that would need to be met, including staff liabilities, operating costs commitments, the repayment of restricted fund donations and the need to continue to assist our families during the close period, to help them to transition to other charities who will support them.

In view of this, the Trustees aim to maintain a level of reserves sufficient to cover 6 to 9 months of core expenditure of the charity.

Fundraising Strategy

Charity income is derived entirely from voluntary donations and Camp Simcha raise money through a variety of sources, including events, major donor fundraising, mailshot appeals, trusts & grants, and sponsored challenges.

Camp Simcha is a member of the Fundraising Regulator and adheres to the Fundraising Code of Practice. Camp Simcha also holds organisational membership of the Institute of Fundraising.

The charity has a relatively large base of donors and a smaller number of major donors who donate over £3,000 per year. For major donors, there are named levels of giving, Friends, Patrons, Benefactors and Guardians. Camp Simcha runs an annual Patronage campaign to keep major donors informed about the charity's work and to encourage them to support it each year.

The biggest source of income is from the Gala Dinner which takes place every two years in London. The last Dinner was successfully held on 4 March 2019, raising approximately £1,850,000. The next Dinner was planned for March 2021, but this was subsequently cancelled. Two postal appeals per year in March and September are usually sent and regular applications are made to grant making bodies and trusts. The balance of income is traditionally derived from a variety of fundraising events and activities, including an annual Ladies Lunch, a biennial Manchester Dinner, and sponsored challenge events. The charity is fortunate that people choose Camp Simcha as the beneficiary of their own independent fundraising activities and people donate regularly in honour of a friend's anniversary, special birthday or other personal celebrations.

Due to Covid-19, the 2020 and 2021 fundraising strategy had to be reviewed due to concerns about reduced charitable giving and cancelled fundraising events and challenges. The dinner committees in both London and Manchester met regularly during 2020 to consider alternative options. The Manchester dinner planned for November 2020 was cancelled. The dinner committees met with the Trustees in the summer of 2020 and decided to run a national online match funding campaign in February 2021 in place of these cancelled dinners. This campaign ran successfully on 7th and 8th February 2021 raising c.£3.3million. Whilst this was a fantastic result after a year of real uncertainty, this income will be needed to fund a significant part of 2021 and 2022 expenditure in line with the charity's biennial cycle of fundraising. The 2022 budget anticipates a c.£800K deficit. In addition, Trustees expect that most individual fundraising may be difficult during the remaining part of 2021 as donors may feel they have made their Camp Simcha donation for the year. Whilst currently in a strong financial position in 2021, due to the 2-year fundraising cycle, this will even out over the 2-year period into 2022 sustaining the current reserve policy.

Plans for Future Periods

Mental Health Pilot Project

In recent years, together with the Jewish Leadership Council, members of the community and community organisations, Camp Simcha joined numerous conversations with key medical professionals to consider the viability of providing support to families whose children are suffering from mental health related issues. The Trustees agreed in early 2019 to run an 18-month pilot project to support the families of a child or young person with serious mental health difficulties. The staff involved worked closely with colleagues at the appropriate organisations to ensure maximum cooperation and minimum duplication. This pilot project commenced in late February 2020. After a very successful pilot which was completed in August 2021, Trustees have agreed to integrate families who have a child with a serious mental health condition, as part of the list of criteria for families being referred to Camp Simcha.

New Premises

Following the charity's restructure in early 2019, the property lease held by the previous operating entity, the Camp Simcha Trust, was assigned to the charitable company, Camp Simcha (Limited by Guarantee). Under the terms of the assignment, Camp Simcha Trust had provided guarantees to the Landlord in respect of the rents and tenant covenants contained within the lease. The Trustees reviewed the needs of the charity and negotiated earlier termination of the lease. The Head Office was moved in January 2020 to more suitable premises with due regard for the future of the charity. A 5-year lease for the charity's new premises commenced on the 31st of December 2019.

Measuring Outcomes

Whilst those actively involved in Camp Simcha consistently see the benefits of the charity's work, the Trustees recognise the importance of measuring outcomes i.e., the difference the charity makes to its beneficiaries and to the community. Development of viable systems and tools has commenced in order to achieve this with investment in MyCaw - a highly recognised evaluation tool.

25th Anniversary

2020 is the 25th anniversary since the original charity was first registered. Numerous events and activities had been planned to mark this important milestone. Considering the Covid-19 pandemic, these were reassessed for appropriateness and viability, but Trustees continued to celebrate the important contribution Camp Simcha has made to its community for so many years.

Continuous Improvement

A common experience of many organisations during the pandemic has been the quickening of the pace of transition towards digital working. During the lockdowns of 2020 and into 2021, where possible, Camp Simcha staff worked from home, and this proved a successful approach to continuing the smooth operating of the charity.

It also quickened the pace of digitalisation creating paperless processes within Finance and Operations and across departments. The FLO team now work on a new database system for recording all interactions with beneficiaries and paper case files have all been archived appropriately. All family, volunteer and service data has been digitalised and centralised using Salesforce and its app. The increase in on-line and automated giving has greatly increased in fundraising and whilst the charity believes that many donors still appreciate a paper thank you letter, the amount of electronic 'thank you' correspondence has increased significantly. It is anticipated that this process of digitalisation will continue and ultimately there will be a very small proportion of interactions and transactions with paper involvement.

The charity enjoys the services of hundreds of volunteers in several areas of its work. Camp Simcha intend to appoint a full-time volunteer coordinator to professionalise all this work across the organisation. It is hoped that this will lead to maximising the positive experience for all volunteers of Camp Simcha. It should also help to increase the portability of volunteers from one area of the charity to another.

It is intended, once it becomes safe, to run a residential retreat specifically for siblings, often the forgotten sufferers. It is expected that this is unlikely to be able to take place until the winter of 2021/2022.

Strategic Planning

Simon Johnson (Trustee), who joined the Trustees in 2020 has been leading a process of strategy planning together with the Trustees and the SLT. As part of this process, Trustees will review the vision, mission and values of the charity and will consider the strategy of the charity over the next three to five years.

Statement of Trustees' Responsibilities

The Trustees (who are also directors of Camp Simcha for the purposes of company law) are responsible for preparing the Trustees' Report (incorporating the directors' report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the situation of the charitable company and of the income and expenditure of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

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

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Auditor

A resolution to re-appoint Goldwins Limited as the company's auditor will be proposed at the forthcoming Trustees Meeting in accordance with the requirements of the Companies Act 2006.

Signed on behalf of the Trustees on: 09 Jan 2021

Julian Taylor
Chairman



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**Independent Auditor's Report
To the members of Camp Simcha
For the Year Ended 31 December 2020**

Opinion

We have audited the financial statements of Camp Simcha for the year ended 31 December 2020 which comprise the Statement of Financial Activities, the Balance Sheet, statement of cash flows and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

Opinion on Financial Statements

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2020 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions Relating to Going Concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

**Independent Auditor's Report
To the members of Camp Simcha
For the Year Ended 31 December 2020**

Other Information

The Trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion On Other Matter Prescribed by The Companies Act 2006

In our opinion, based on the work undertaken during the audit:

- the information given in the Trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' report (incorporating the directors' report) has been prepared in accordance with applicable legal requirements.

Matters On Which We Are Required to Report by Exception

In the light of the knowledge and understanding of the Charity and its environment obtained during the audit, we have not identified material misstatements in the Trustees' Annual Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit

**Independent Auditor's Report
To the members of Camp Simcha
For the Year Ended 31 December 2020**

Responsibilities of the Trustees

As explained more fully in the Trustees' Responsibilities Statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures can detect irregularities, including fraud are set out below.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired about management, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
 - identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud
 - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations

**Independent Auditor's Report
To the members of Camp Simcha
For the Year Ended 31 December 2020**

- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities]. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

.....
Anthony Epton (Senior Statutory Auditor)
for and on behalf of
Goldwins Limited
Statutory Auditor
Chartered Accountants
75 Maygrove Road
West Hampstead
London NW6 2EG

Statement of Financial Activities
(incorporating an Income and Expenditure Account)
For the Year Ended 31 December 2020

| | | | | Year ended 31 December 2020 | Period ended 31 December 2019 |
|------------------------------------------------------------------------------|-------------|-------------------------------------|-----------------------------------|--------------------------------------------|--------------------------------------------------|
| | Note | Unrestricted Funds £ | Restricted Funds £ | Total Funds £ | Total Funds £ |
| Income from: | | | | | |
| Donations, legacies and other fundraising | 3 | 1,151,949 | 194,475 | 1,346,424 | 657,606 |
| Dinners | | 91,280 | - | 91,280 | 62,126 |
| Investment income | 4 | 4,442 | - | 4,442 | 7,718 |
| Other income | 5 | 55,704 | - | 55,704 | - |
| Total income | | 1,303,375 | 194,475 | 1,497,850 | 727,450 |
| Expenditure on: | | | | | |
| Raising funds: | | | | | |
| General | 6 | 406,666 | - | 406,666 | 327,083 |
| Dinners | | - | - | - | 1,009 |
| Charitable activities: | 6 | 1,167,164 | 244,610 | 1,411,774 | 1,158,062 |
| Total expenditure | | 1,573,830 | 244,610 | 1,818,440 | 1,486,154 |
| Net income / (expenditure) before net gains / (losses) on investments | | (270,455) | (50,135) | (320,590) | (758,704) |
| Net gains / (losses) on investments | | - | - | - | - |
| Net income / (expenditure) for the year | 7 | (270,455) | (50,135) | (320,590) | (758,704) |
| Transfer of funds from Camp Simcha Trust | 8 | - | - | - | 2,894,289 |
| Net movement in funds | | (270,455) | (50,135) | (320,590) | 2,135,585 |
| Reconciliation of funds: | | | | | |
| Total funds brought forward | | 1,967,143 | 168,442 | 2,135,585 | - |
| Total funds carried forward | | 1,696,688 | 118,307 | 1,814,995 | 2,135,585 |

There were no other recognised gains or losses other than those stated above.
The attached notes form part of these financial statements.

**Balance Sheet
As at 31 December 2020**

| | Note | 2020 £ | 2020 £ | 2019 £ | 2019 £ |
|------------------------------------------------|------|------------------|------------------|------------------|------------------|
| Fixed assets: | | | | | |
| Tangible assets | 10 | | 37,747 | | 1,182 |
| Current assets: | | | | | |
| Debtors | 11 | 60,851 | | 78,015 | |
| Cash at bank and in hand | | <u>2,050,949</u> | | <u>2,152,929</u> | |
| | | 2,111,800 | | 2,230,944 | |
| Liabilities: | | | | | |
| Creditors: amounts falling due within one year | 12 | <u>334,552</u> | | <u>96,541</u> | |
| Net current assets | | | <u>1,777,248</u> | | <u>2,134,403</u> |
| Total net assets | | | <u>1,814,995</u> | | <u>2,135,585</u> |
| Funds | 14 | | | | |
| Restricted funds | | | 118,307 | | 168,442 |
| Unrestricted funds: | | | | | |
| General funds | | <u>1,696,688</u> | | <u>1,967,143</u> | |
| Total unrestricted funds | | | <u>1,696,688</u> | | <u>1,967,143</u> |
| Total funds | | | <u>1,814,995</u> | | <u>2,135,585</u> |

The financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Approved by the Trustees on 09 SEP 2021
and signed on their behalf by:



Julian Taylor
Chairman

Company registration no. 11478657

The attached notes form part of the financial statements.

**Statement of Cash Flows
For the Year Ended 31 December 2020**

| | | Year ended 31 December | | Period ended 31 December | |
|--------------------------------------------------------------------|-------------|-----------------------------------|-------------|-------------------------------------|-------------|
| | Note | 2020 | 2020 | 2019 | 2019 |
| | | £ | £ | £ | £ |
| Net cash provided by / (used in) operating activities | 15 | | (56,881) | | 2,146,666 |
| Cash flows from investing activities: | | | | | |
| Interest/ rent/ dividends from investments | | 4,442 | | 7,718 | |
| Sale/ (purchase) of fixed assets | | (49,541) | | (1,455) | |
| Sale/ (purchase) of investments | | - | | - | |
| | | | | | |
| Cash provided by / (used in) investing activities | | | (45,099) | | 6,263 |
| Cash flows from financing activities: | | | | | |
| Repayments of borrowing | | - | | - | |
| Cash inflows from new borrowing | | - | | - | |
| Receipt of endowment | | - | | - | |
| | | | | | |
| Cash provided by / (used in) financing activities | | | - | | - |
| | | | | | |
| Change in cash and cash equivalents in the year | | | (101,980) | | 2,152,929 |
| Cash and cash equivalents at the beginning of the year | | | 2,152,929 | | - |
| Change in cash and cash equivalents due to exchange rate movements | | | - | | - |
| | | | | | |
| Cash and cash equivalents at the end of the year | 16 | | 2,050,949 | | 2,152,929 |

Notes to the Financial Statements For the Year Ended 31 December 2020

1 Accounting Policies

a) Basis of Preparation

The financial statements have been prepared in accordance with 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) - (Charities SORP FRS 102) and the Companies Act 2006.

The charitable company meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

The financial statements cover the year from 1 January 2020 to 31 December 2020. Prior period figures were prepared for the 9 months ended 31 December 2019.

b) Going Concern

The Trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern. The Trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

c) Income

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred. Income received in advance for the provision of specified service is deferred until the criteria for income recognition are met.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred. Income received in advance for the provision of specified service is deferred until the criteria for income recognition are met.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

d) Donations of Gifts, Services and Facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised so refer to the Trustees' annual report for more information about their contribution.

Notes to the Financial Statements For the Year Ended 31 December 2020

On receipt, donated gifts, professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

e) Interest Receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

f) Fund Accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the Trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g) Expenditure and Irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise of trading costs and the costs incurred by the charity in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose
- Expenditure on charitable activities includes the costs of delivering services undertaken to further the purposes of the charity and their associated support costs
- Other expenditure represents those items not falling into any other heading

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h) Allocation of Support Costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back-office costs, finance, personnel, payroll and governance costs which support the charity's activities. These costs have been allocated between the cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 6.

i) Operating Leases

Rental charges are charged on a straight-line basis over the term of the lease.

j) Tangible Fixed Assets

Items of equipment are capitalised where the purchase price exceeds £1,000. Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

| | | |
|---|-----------------------|--------|
| ~ | Fixtures and fittings | 25% RB |
| ~ | Computer equipment | 25% SL |

k) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

l) Cash at Bank and In Hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Notes to the Financial Statements For the Year Ended 31 December 2020

m) Creditors and Provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

n) Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Notes to the Financial Statements For the Year Ended 31 December 2020

2 Detailed comparatives for the statement of financial activities

| | Period to 31 December 2019 Unrestricted £ | Period to 31 December 2019 Restricted £ | Period to 31 December 2019 Total £ |
|--------------------------------------------------------------------------------|----------------------------------------------------------|--------------------------------------------------------|---------------------------------------------------|
| Income from: | | | |
| Donations, legacies and other fundraising | 492,096 | 165,510 | 657,606 |
| Dinner | 62,126 | - | 62,126 |
| Investment income | 7,718 | - | 7,718 |
| Total income | 561,940 | 165,510 | 727,450 |
| Expenditure on: | | | |
| Raising funds: | | | |
| General | 327,083 | - | 327,083 |
| Dinner | 1,009 | - | 1,009 |
| Charitable activities | 1,028,689 | 129,373 | 1,158,062 |
| Other | - | - | - |
| Total expenditure | 1,356,781 | 129,373 | 1,486,154 |
| Net income / expenditure before gains / (losses) on investments | (794,841) | 36,137 | (758,704) |
| Net gains / (losses) on investments | - | - | - |
| Net income / expenditure | (794,841) | 36,137 | (758,704) |
| Transfer of funds from Camp Simcha Trust | 2,761,984 | 132,305 | 2,894,289 |
| Net income / (expenditure) before other recognised gains and losses | 1,967,143 | 168,442 | 2,135,585 |
| Gains / (losses) on revaluation of fixed assets | - | - | - |
| Actuarial gains / (losses) on defined benefit pension scheme | - | - | - |
| Other gains / (losses) | - | - | - |
| Net movement in funds | 1,967,143 | 168,442 | 2,135,585 |
| Total funds brought forward | - | - | - |
| Total funds carried forward | 1,967,143 | 168,442 | 2,135,585 |

Notes to the Financial Statements

For the Year Ended 31 December 2020

3 Income from donations, legacies and other fundraising

| | | | Year ended 31 December 2020 Total £ | Period ended 31 December 2019 Total £ |
|---------------------------------|-------------------|-----------------|----------------------------------------------------|------------------------------------------------------|
| | Unrestricted £ | Restricted £ | | |
| Donations and other fundraising | 1,130,541 | 194,475 | 1,325,016 | 620,165 |
| Legacies | 21,408 | - | 21,408 | 37,441 |
| | <u>1,151,949</u> | <u>194,475</u> | <u>1,346,424</u> | <u>657,606</u> |

Included in unrestricted income from "Donations and other fundraising" are non-monetary gifts aggregating £23,831 (2019: £18,465). This amount has similarly been included within Unrestricted Charitable Activities (Note 6).

4 Income from investments

| | | | Year ended 31 December 2020 Total £ | Period ended 31 December 2019 Total £ |
|---------------|-------------------|-----------------|----------------------------------------------------|------------------------------------------------------|
| | Unrestricted £ | Restricted £ | | |
| Bank interest | 4,442 | - | 4,442 | 7,718 |
| | <u>4,442</u> | <u>-</u> | <u>4,442</u> | <u>7,718</u> |

5 Other income

Amounts included within other income relates to grants received under the Coronavirus Job Retention Scheme.

Notes to the Financial Statements For the Year Ended 31 December 2020

6 Analysis of expenditure

| | Basis of allocation | Cost of raising funds | | Charitable activities | | | Year ended 31 December 2020 Total £ | Period ended 31 December 2019 Total £ |
|----------------------------------|---------------------|-----------------------|-------------|-------------------------|--------------------------------------------|-----------------------|----------------------------------------------|---------------------------------------------------|
| | | General | Dinner £ | Family services £ | Community Programmes & Outreach £ | Support costs £ | | |
| Staff costs | Direct | 230,110 | - | 407,048 | 109,411 | 187,537 | 934,106 | 590,282 |
| Charitable Activities | Direct | - | - | 512,560 | 126,149 | - | 638,709 | 595,999 |
| Fundraising costs | Direct | 102,639 | - | - | - | - | 102,639 | 160,142 |
| Support costs | | | | | | | | |
| Rent and rates | | - | - | - | - | 22,705 | 22,705 | 20,687 |
| Light and heat | | - | - | - | - | 209 | 209 | 3,357 |
| Storage | | - | - | - | - | 5,007 | 5,007 | 3,201 |
| Telephone | | - | - | - | - | 6,260 | 6,260 | 5,944 |
| Training | | - | - | - | - | 6,387 | 6,387 | 2,929 |
| Printing, postage and stationery | | - | - | - | - | 16,366 | 16,366 | 12,613 |
| Other office costs | | - | - | - | - | 10,177 | 10,177 | 2,161 |
| Bank charges | | - | - | - | - | 9,472 | 9,472 | 4,386 |
| Insurance | | - | - | - | - | 6,481 | 6,481 | 15,517 |
| Depreciation | | - | - | - | - | 12,976 | 12,976 | 273 |
| IT and website costs | | - | - | - | - | 15,057 | 15,057 | 7,718 |
| Other staff costs | | - | - | - | - | 13,152 | 13,152 | 7,035 |
| Repairs and maintenance | | - | - | - | - | 1,584 | 1,584 | 3,678 |
| Dilapidations | | - | - | - | - | - | - | 24,012 |
| Professional fees | | - | - | - | - | 8,411 | 8,411 | 17,390 |
| Subscriptions | | - | - | - | - | 3,992 | 3,992 | 3,830 |
| Audit fee | | - | - | - | - | 4,750 | 4,750 | 5,000 |
| | | 332,749 | - | 919,608 | 235,560 | 330,523 | 1,818,440 | 1,486,154 |
| Support costs | | 73,917 | - | 204,280 | 52,326 | (330,523) | - | - |
| Total expenditure 2020 | | 406,666 | - | 1,123,888 | 287,886 | - | 1,818,440 | - |
| Total expenditure 2019 | | 327,083 | 1,009 | 938,123 | 219,939 | - | 1,486,154 | 1,486,154 |

Family Services includes practical and emotional services delivered through family liaison officers "FLOs". The services include Residential Retreats, Summer Programmes, Big Brother and Big Sister Programmes, Hospital Transport, Household Support and Therapies.

Community Programmes & Outreach includes Hospital Programmes, the Annual Toy Drive, Community Health Initiatives, the Schools Programme and Outreach to families who can benefit from Camp Simcha services.

Included within Family Services Charitable activities are non-monetary gifts aggregating £23,831 (2019: £18,465). This amount has similarly been included within Income from donations, legacies and other fundraising (Note 3).

Notes to the Financial Statements For the Year Ended 31 December 2020

7 Net income / (expenditure) for the year

| | Year ended 31 December 2020 £ | Period ended 31 December 2019 £ |
|----------------------------------------------|-------------------------------------------|---------------------------------------------|
| This is stated after charging / (crediting): | | |
| Operating lease rentals: | | |
| Property | 46,200 | 40,484 |
| Depreciation | 12,976 | 273 |
| Auditor's remuneration: | | |
| Audit fees | 4,750 | 5,000 |

8 Transfer of funds from Camp Simcha Trust (comparative)

On 1 April 2019 Camp Simcha transferred its assets, liabilities and activities to Camp Simcha (Limited by Guarantee). Clearance from the Charity Commission was obtained ahead of the transfer and the charity's operations remain unchanged. At the 1 April 2019 the Camp Simcha Trust had unrestricted funds of £2,766,984 and restricted funds of £132,305. The transfer agreement provided for £5,000 of unrestricted funds to remain with the Camp Simcha Trust and therefore unrestricted funds transferred were £2,761,984 and restricted funds transferred were £132,305.

9 Analysis of Staff Costs, Trustee Remuneration and expenses, and the Cost of Key Management Personnel

| | Year ended 31 December 2020 £ | Period ended 31 December 2019 £ |
|-----------------------------------------------------------------|-------------------------------------------|---------------------------------------------|
| Staff costs were as follows: | | |
| Salaries and wages | 822,498 | 532,203 |
| Social security costs | 70,562 | 42,549 |
| Employer's contribution to defined contribution pension schemes | 26,787 | 15,530 |
| Redundancy and termination costs | 14,259 | - |
| | 934,106 | 590,282 |

The increase in staff costs in 2020 compared to the previous accounting period is due to a number of factors, primarily the following:

- The financial period ended 31 December 2019 included only 9 months of staff costs compared to the financial year ended 31 December 2020 of 12 months of staff costs.
- In October 2019, a part-time external consultant was replaced with a permanent senior staff member.
- With the commencement of the mental health pilot project, a mental health professional was employed from 1 January 2020.

The following number of employees received employee benefits (excluding employer pension) during the period between:

| | 2020 No. | 2019 No. |
|---------------------|-------------|-------------|
| £70,000 - £79,999 | 3 | 1 |
| £100,000 - £109,999 | 1 | - |

Notes to the Financial Statements For the Year Ended 31 December 2020

9 Continued

The total employee benefits including pension contributions of the key management personnel for the year was £457,293 (9 months to 2019: £82,308).

The charity expanded its definition of key management personnel and this is now made up of 7 members of staff (2019: 1).

The charity Trustees were not paid nor received any benefits from employment with the Charitable Company in the year, neither were they reimbursed expenses during the year. No charity Trustee received payment for professional or other services supplied to the charity other than as disclosed in Note 18 related party transactions.

Staff numbers

The average number of employees (calculated on the basis of full-time equivalents) during the period was as follows:

| | Year ended 31 December 2020 No. | Period ended 31 December 2019 No. |
|-----------------------|---------------------------------------------|-----------------------------------------------|
| Raising funds | 4 | 4 |
| Charitable activities | 12 | 12 |
| Support | 4 | 3 |
| | 20 | 19 |

10 Tangible fixed assets

| | Fixtures and fittings £ | Computer & office equipment £ | Total £ |
|-------------------------------|-------------------------------|----------------------------------------|---------------|
| Cost | | | |
| At the start of the year | 465 | 990 | 1,455 |
| Additions in year | 13,706 | 35,835 | 49,541 |
| Disposals in year | - | - | - |
| At the end of the year | 14,171 | 36,825 | 50,996 |
| Depreciation | | | |
| At the start of the year | 87 | 186 | 273 |
| Charge for the year | 3,615 | 9,361 | 12,976 |
| Eliminated on disposal | - | - | - |
| At the end of the year | 3,702 | 9,547 | 13,249 |
| Net book value | | | |
| At the end of the year | 10,469 | 27,278 | 37,747 |
| At the start of the year | 378 | 804 | 1,182 |

Notes to the Financial Statements For the Year Ended 31 December 2020

11 Debtors

| | 2020 £ | 2019 £ |
|--------------------------------|---------------|---------------|
| Trade debtors | 21,810 | 4,823 |
| Other debtors | 13,190 | 8,488 |
| Prepayments and accrued income | 25,851 | 64,704 |
| | 60,851 | 78,015 |

Included within Other debtors is an amount of £2,414 (2019: £2,605) due from the Camp Simcha Trust, the previous entity that carried out the activities of the Charitable Company. This amount is non-interest bearing and repayable on demand. Certain Trustees of the Camp Simcha Trust are also directors and Trustees of the Charitable Company.

12 Creditors: amounts falling due within one year

| | 2020 £ | 2019 £ |
|------------------------------|----------------|---------------|
| Trade creditors | 31,730 | 64,695 |
| Taxation and social security | - | - |
| Other creditors | 11,759 | 15,303 |
| Accruals | 5,000 | 5,000 |
| Deferred income | 286,063 | 11,543 |
| | 334,552 | 96,541 |

Deferred income

| | 2020 £ | 2019 £ |
|---------------------------------------|----------------|---------------|
| Balance at the beginning of the year | 11,543 | - |
| Amount released to income in the year | (11,543) | - |
| Amount deferred in the year | 286,063 | 11,543 |
| Balance at the end of the year | 286,063 | 11,543 |

13 Analysis of net assets between funds

| | General unrestricted £ | Designated £ | Restricted £ | Total funds £ |
|------------------------------------------|------------------------------|-----------------|-----------------|---------------------|
| Tangible fixed assets | 37,747 | - | - | 37,747 |
| Investments | - | - | - | - |
| Net current assets | 1,658,941 | - | 118,307 | 1,777,248 |
| Net assets at the end of the year | 1,696,688 | - | 118,307 | 1,814,995 |

Notes to the Financial Statements For the Year Ended 31 December 2020

14 Movements in funds

| | At the start of the year £ | Incoming resources & gains £ | Outgoing resources & losses £ | At the end of the year £ |
|-------------------------------------------|----------------------------------|---------------------------------------|----------------------------------------|--------------------------------|
| Restricted funds: | | | | |
| Specific Family Funding | 18,582 | 2,511 | 12,534 | 8,559 |
| Family Services | 119,306 | 148,488 | 192,731 | 75,063 |
| Retreat, Keshet and Camp | - | 1,400 | - | 1,400 |
| Community Liaison | 26,249 | 17,806 | 16,347 | 27,708 |
| Other | 4,305 | 24,270 | 22,998 | 5,577 |
| Total restricted funds | 168,442 | 194,475 | 244,610 | 118,307 |
| General funds | 1,967,143 | 1,303,375 | 1,573,830 | 1,696,688 |
| Total unrestricted funds | 1,967,143 | 1,303,375 | 1,573,830 | 1,696,688 |
| Pension fund | - | - | - | - |
| Total funds including pension fund | 2,135,585 | 1,497,850 | 1,818,440 | 1,814,995 |

15 Reconciliation of net income / (expenditure) to net cash flow from operating activities

| | Year ended 31 December 2020 £ | Period ended 31 December 2019 £ |
|---------------------------------------------------------------------------------------------------------------|-------------------------------------------|---------------------------------------------|
| Net income / (expenditure) for the reporting period (As per the statement of financial activities) | (320,590) | 2,135,585 |
| Depreciation | 12,976 | 273 |
| Interest, rent and dividends from investments | (4,442) | (7,718) |
| (Gains)/ losses on investments | - | - |
| (Increase)/ decrease in debtors | 17,164 | (78,015) |
| Increase/ (decrease) in creditors | 238,011 | 96,541 |
| Net cash provided by / (used in) operating activities | (56,881) | 2,146,666 |

16 Analysis of cash and cash equivalents

| | On 01 January 2020 £ | Cash flows £ | Other changes £ | On 31 December 2020 £ |
|----------------------------------------|-------------------------------|--------------------|-----------------------|--------------------------------|
| Cash at bank and in hand | 2,152,929 | (101,980) | - | 2,050,949 |
| Total cash and cash equivalents | 2,152,929 | (101,980) | - | 2,050,949 |

Notes to the Financial Statements For the Year Ended 31 December 2020

17 Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

| | Property | Property |
|------------------|-----------------------|-----------------------|
| | 2020 | 2019 |
| | £ | £ |
| Less than 1 year | 46,200 | 46,200 |
| 1 - 5 years | 138,600 | 194,227 |
| Over 5 years | - | - |
| | <u>184,800</u> | <u>240,427</u> |

18 Related party transactions

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

Elaine Kerr, a Trustee of the charity (appointed 16 July 2020), was paid £900 for the provision of consultancy services under a continuing service contract. This is in accordance with Article 5.2 of the charity's Articles of Association.