

A young child with dark hair is smiling and looking slightly to the right. They are wearing large, colorful headphones with a blue and yellow pattern. Their hands are raised, showing purple and blue paint splatters. A piece of patterned tape is stuck to their nose. They are wearing a white t-shirt with a large blue circular logo that says 'CAMP SIMCHA' in yellow. The background is blurred, showing other people and colorful balloons.

**CAMP
SIMCHA**

**MAKING A
DIFFERENCE
FOR SERIOUSLY
ILL CHILDREN**

Trustees' Annual Report & Financial Statements

For the Year Ended 31st December 2023

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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 2023.

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

Registered Charity Name

Camp Simcha

Charity Number

1180646

Company Registration Number

11478657

Principal & Registered Address

Amelie House, 221 Golders Green Road, London
NW11 9DQ

Auditor

Goldwins Limited, Chartered Accountants,
75 Maygrove Road, London, NW6 2EG

Trustees

Simon Johnson - Chair
Tanya Persey - Honorary Treasurer
Laura Fox
Arieh Gilbert
Jeremy Herman
Elaine Kerr
Solomon Mayer
Yisroel Meir Plancey
Simon Pollock
Rabbi Stephen Scholar
Lisa Scott

Presidents

Sharon & Jonathan Goldstein
Julian Taylor

Honorary Guardians

Deborah & Philippe Katz

Chair of Patronage

Linda Loftus

The Trustees

The trustees who served the charity during the financial year ended 31 December 2023 were:

Simon Johnson – Chair
Tanya Persey - Honorary Treasurer
Stephen Davis (Resigned 19 July 2023)
Alison Fine (Resigned 9 April 2024)
Arieh Gilbert (Appointed 28 March 2023)
Harold Gittelman (Resigned 28 March 2023)
Philip Goodman (Resigned 9 April 2024)
Jeremy Herman
Elaine Kerr
Solomon Mayer
Yisroel Meir Plancey
Simon Pollock (Appointed 19 July 2023)
Lisa Scott (Appointed 6 January 2023)
Rabbi Stephen Scholar
Aviva Steinberg (Resigned 9 April 2024)
Julian Taylor – outgoing Chair (Resigned September 2023)

Laura Fox (9 April) was appointed to the Board in 2024. Existing trustee, Simon Johnson was appointed as Chair on 20 September 2023.

STRUCTURE, GOVERNANCE & MANAGEMENT

Camp Simcha is a charitable company limited by guarantee governed by its Memorandum and Articles of Association. 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.

Chief Executive, Daniel Gillis was appointed 11 April 2024 following an extensive recruitment process run by executive search specialist consultancy, following Neville Goldschneider's retirement.

The CEO in turn leads a Senior Leadership Team (SLT) comprising the managers of all the areas of the charity including Services, Family Liaison, Fundraising, Marketing and Communications, Finance and Operations.

The Charity Governance Code (latest edition published November 2020) is intended for use by charities registered in England and Wales.

Camp Simcha utilises this Code as a tool of constant development in all areas of governance.

"The Code sets the principles and recommended practice for good governance and is deliberately aspirational: some elements of the Code will be a stretch for many charities to achieve. This is intentional: we want the Code to be a tool for continuous improvement towards the highest standards."

In mid 2024, the trustees simplified the governance structure, merging sub-committees to enhance trustees' skills allocation and oversight of key charity activities in line with trustee responsibilities.

Sub-committees of the Board of Trustees take delegated responsibility to oversee key areas of the charity on behalf of the main Board. The membership of each sub-committee is drawn from these trustees and experienced lay leaders with relevant knowledge. The sub-committees meet in line with their terms of reference and as required.

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.

Committee	Delegated Responsibility
Finance, Audit, Investment & Remuneration Committee (Chair: Tanya Persey, Honorary Treasurer)	<ul style="list-style-type: none"> - Financial governance oversight - Monitoring overall financial position and reserve policy - Budgeting and financial performance management - Sets and monitors the charity's investment policy - Takes delegated responsibility for overseeing the financial audit process - Oversight of remuneration policy
Risk & Assurance (formerly Audit & Risk) (Chair: Lisa Scott)	<ul style="list-style-type: none"> - Oversight of salary benchmarking and overall remuneration policy - Oversight of risk management policies and practices across the charity
Services (Chair: Elaine Kerr)	<ul style="list-style-type: none"> - Oversight of all services - Regular assessment and monitoring of safety and effectiveness - Advising and supporting the Head of Services - Safeguarding policy oversight - Reporting to the Board on service work and proposed new services

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 Risk and Assurance Committee takes delegated responsibility for oversight of the management of risk throughout the charity on behalf of the Board of Trustees.

The trustees have assessed the principal risks to which the charity is exposed which mainly include threats to its service impact, financial sustainability, compliance, reputation and safeguarding.

Trustees are satisfied that risk management is embedded in the working culture of the organisation and adequate systems are in place to monitor, manage and, where appropriate, mitigate the charity's exposure to major identified risks.

Trustees have ensured 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.

Documented in the risk register, SLT regularly monitors these risks to ensure that the appropriate controls and further mitigations are in place or actioned, including contracting external specialist advice whenever necessary.

All areas of work carried out by the charity are appropriately risk assessed and staff and volunteers are appropriately screened, trained and supervised.

Service Impact

In 2023, Trustees were delighted that Camp Simcha was able to return to full service delivery post Covid-19 after a safe and impactful emergence from the pandemic mid 2022.

Financial Sustainability

Trustees assess the overall financial sustainability of the charity in the face of rising demand from our existing families and from new families, to ensure Camp Simcha can continue to serve its beneficiaries during their time of crisis. The pandemic led to the cancellation of in-person fundraising events, which caused concern about the charity's ability to fundraise. However, after Covid, we shifted to a mix of in-person and digital fundraising, using new tools and channels like crowdfunding, contactless payments and social media. In February 2023, our second online crowdfunding campaign was extremely successful and helped rebuild the charity's reserves, giving trustees confidence that our fundraising remains effective.

We are seeing more and more families experience difficult financial hardship due to their child's medical condition. This was worsened by the high inflation rates in 2023 and the resulting cost-of living crisis. We continued to collaborate with other organisations to better meet each family's need and manage the allocation of our resources without overlapping efforts. Despite these pressures, careful budget management has reassured trustees that our expenditure is under control.

Compliance

For the trustees of Camp Simcha, effective compliance management is key to maintaining the charity's integrity, ensuring activities meet legal requirements, and upholding the trust of the beneficiary families and the community we serve. Compliance consultancy Moore ClearComm (MCC) supports SLT on specialist compliance areas such as data protection and cybersecurity. Peninsula Consultancy assists SLT with Employment Law and HR support as well as Health and Safety Compliance.

Reputation

Camp Simcha protects its reputation by maintaining strong governance and ensuring that all activities are safe and legally compliant. The charity focuses on transparent communication, involving stakeholders like families, donors and partners when making decisions. This approach builds trust and ensures that services are responsive to the needs of those we support.

Additionally, the charity is committed to high-quality service delivery, regularly evaluating and improving programmes to meet our objectives. Ethical fundraising practices and a robust crisis management plan are also in place to safeguard the charity's integrity. By prioritising safeguarding and the well-being of beneficiary family members, Camp Simcha upholds its values and continues to earn the confidence of its community.

Safeguarding

The Safeguarding Policy is annually reviewed and updated with the support of expert consultants in safeguarding. The review aims to ensure that the Safeguarding Policy contains relevant information, is fit for purpose for the organisation, and includes up-to-date and robust processes. The trustees, staff and volunteers are trained based on these policies. Designated Safeguarding Leads receive appropriate training for their key role.

Camp Simcha is a key partner in important family case discussions within local authorities and other statutory organisations and is in constant liaison with their key personnel.

In 2023, policies have been updated with reference to changes in legislation and reflecting on recent Serious Case Reviews. We continue to use the system of internal safeguarding alerting by Services staff and Family Liaison Officers, which has enabled us to clearly track all cases and produce appropriate confidential reporting for the Services Committee. The Head of Services as a representative to the Services Committee, updates the trustees at every trustee meeting on the existing safeguarding position and presents an anonymised copy of the master safeguarding log where appropriate. The Services Committee oversees safeguarding throughout the charity and assists in this regular reporting to trustees.

Additionally, in 2023, we have strengthened our Safeguarding Policy to address emerging challenges, around lone working for staff and mental capacity for service users. Our commitment to safeguarding remains unwavering, and we continually seek to improve our practices in response to new developments and feedback from the sector and wider community.

OBJECTIVES & ACTIVITIES

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

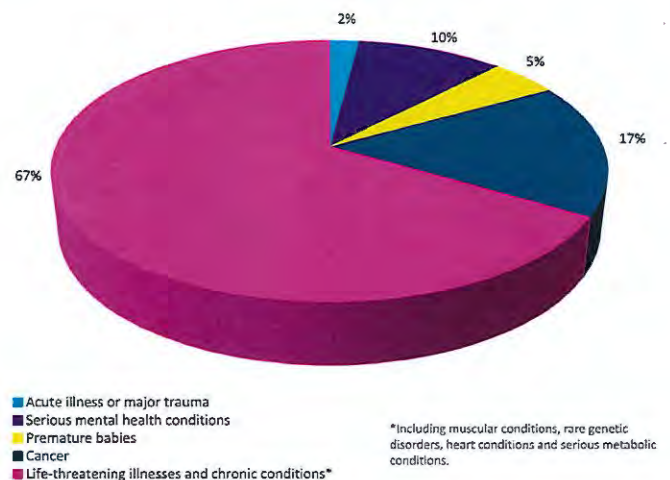
The aim of Camp Simcha is to improve the quality of life for Jewish families affected by serious childhood illness, by providing a range of tailored, practical and therapeutic support services, as well as bringing hope and joy at the darkest of time. The charity supports the whole family.

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.

Camp Simcha exists to make a difference to all Jewish children and their families across the spectrum of Jewish observance and affiliation.

We currently support families with children with over 50 different conditions that are life-limiting, life-threatening or life-changing. These include but are not limited to: cancer; life-threatening illnesses and chronic conditions; serious mental health conditions, acute illness, major trauma, and premature birth.

Beneficiary by condition category is presented below:



Our vision is that no Jewish family, anywhere in the UK, with a child affected by serious illness should have to suffer without our support.

Our mission is to provide bespoke, unconditional, practical and emotional support to Jewish families where there is serious childhood illness. We bring hope and joy by providing powerful, positive experiences.

Camp Simcha's unique services include:

1. Practical and Emotional Support
2. Therapeutic Support
3. Powerful Positive Experiences
4. Communities of Support Groups
5. School, Hospital and Community Initiatives
6. Front Line Volunteering and Medical Professionals

1. Practical and Emotional Support

Family Liaison Officers (FLOs)

Each family's dedicated support worker is available 24/7, offering emotional support and arranging a bespoke package of practical and therapeutic services. A key aspect of the FLO's role is anticipating family needs before they arise, whether it's accompanying a parent to advocate with the child's care team, sourcing special food for severe allergies, or arranging specialist respite care in a crisis. For parents, having someone always reachable provides invaluable peace of mind.

FLOs regularly work with our services team and our social workers to evaluate families' immediate needs and progress. They anticipate upcoming changing circumstances e.g. treatment, operations that could impact on their situation and discuss what combination of support services would best respond to their needs.



Social Workers

Camp Simcha social workers support the work of our FLOs and provide professional family assessments and FLO supervision, as appropriate. They look at every factor which may be impacting how a family is coping to ensure Camp Simcha offers the most impactful support. Numerous factors affect a family's well-being, from medical issues to practical concerns like housing, employment, family dynamics, and emotional and self-care needs.

In addition, social workers advocate on behalf of families, liaising with other organisations, agencies and local authorities to ensure a coordinated approach, prevent overlap of services and a seamless and comprehensive support system.



Camp Simcha social workers also support the process of graduating families through a thorough assessment process.

Crisis Meals and Household Support

The day-to-day practical pressures of life can often weigh heavily on parents trying to juggle the demands of their child's illness with needs of their other children. Camp Simcha focuses on bringing relief at times of crisis by helping with things often taken for granted – from a hot restorative family meal to cleaning to help keep the home straight. This can make a huge difference when a child is in hospital.

Hospital Transport

This is the provision of a 24/7 transport service to help reduce the family's stress when getting a seriously ill child – who may have compromised immunity and medical equipment – 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 or a chance to recover some of the sleep that their child's care needs prohibit.

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 and navigate the local authority system to enable them to access crucial benefits.



Premature and Sick Babies Project

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

Specialist Equipment

The charity tailors support to each child, which can involve providing individuals with specialist pieces of equipment, often approaching grant foundations for specific grants. This could be anything from specialised epilepsy monitors to a customised chair for a child with uncontrolled pain.

International Connections

As part of an international network, we put families in touch with each other throughout the world, helping families network with other families in similar positions and ensuring they have support when they are receiving overseas treatment.



2. Therapeutic Support

Counselling

Camp Simcha offers various forms of professional therapy for family members who are struggling to cope emotionally, equipping each family member with the resilience and techniques needed to deal with the challenges and the journey ahead.

Home Based Therapeutic Art, Music and Drama Sessions

These hands-on, creative and one-on-one sessions, delivered at home or in hospital, bring sensory fun and therapeutic distraction to children coping with illness and treatments.

The Rind Foundation Support Programme for Parents

Opportunities are designed for mothers and fathers to take a break and switch off from 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 and their volunteer owners bring stress relief and joy to both the sick child and siblings. Equine therapy in London and Manchester has a positive impact for both sick children and siblings - providing activities and experiences to help them gain understanding and acceptance of their own emotions, especially for those children that are unable to verbalise how they are feeling.



3. Powerful Positive Experiences



Big Brother and Big Sister Volunteer Programme

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

Dedicated Sibling Programme

When a child is seriously ill, siblings can suffer from confusion, anxiety and loss of attention. This service focuses on support events and fun activities just for the siblings, including outings, group therapeutic arts sessions and sibling retreat.

Residential Retreats

Family Retreat

Three days of restorative fun and relaxation for the whole family in the UK, with an amazing schedule of activities for all the family and time with others who share their burden. Camp Simcha has staff, volunteers, a doctor and carers on site to give parents some much-needed respite, while their children make wonderful memories. Accessible medical support is provided as required.

Children's Retreat

A four-day residential trip just for the seriously ill children we support, providing a rare chance for them to spend some time away from home having fun with their peers with all their medical needs catered for. At the same time this provides much-needed respite to parents.

Sibling Retreat

Camp Simcha's three-day residential sibling retreat is part of our multi-faceted package of care on offer for siblings. It combines a packed schedule of fun with team building and opportunities to share.

Parties and Outings

Camp Simcha parties and outings provide an emotional boost for children and respite for parents, while giving them access to a community of peer support. The premise behind these activities is that 'today's treat should feel more important than tomorrow's treatment'.

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 their family, precious memories.



Camp Simcha USA

An opportunity for an ill child to go to a specialist summer camp in the USA. The purpose-built campus has a fully equipped hospital on site, staffed by senior specialists, doctors and nurses.

Each child travels with their own UK Camp Simcha volunteer who will be with them 24/7 throughout the trip. In addition, every group of children is accompanied on the journey by a Camp Simcha nurse.

Children return from camp with great strength and the self-belief that comes from being in an environment where everybody has similar challenges, often supporting each other in overcoming some of these.

Keshet Summer Day Scheme

This summer day scheme programme offers seriously ill children Camp Simcha supports the opportunity to enjoy some of the fun that their peers enjoy - fantastic accessible outings and day trips for the whole family, with all their medical needs catered for. Keshet brings respite for parents during the long summer holidays and a chance to make precious memories together.



4. Communities of Support Groups

Diabetes@CampSimcha

We have created a Diabetes network which includes constant communication between parents – sharing experiences and advice – and information events during the year with guest speakers specialising in pediatric Diabetes for our families and community-wide.

JDigest@CampSimcha

We are continuing to further our relationships with different partners, running IBD parent support groups and the opportunity to be part of a community support network. We also plan information events during the year with guest speakers specialising in pediatric bowel disorders for our families and community-wide.

5. School, Hospital and Community Initiatives

Schools Support Programme

Camp Simcha offers 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, reaches 12,000 children of all denominations and none in hospital annually and 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 toys are generously donated by thousands of children in Jewish day schools, nurseries and synagogues, as well as through the community, for all children in hospitals. The building of relationships with medical staff ensures that they understand the charity and make appropriate referrals.

In addition, Camp Simcha provides Jewish cultural awareness training to hospital staff on request.



Blood Drives

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.

Champions Programme

We have continued to build a network of key people (Camp Simcha Champions) across communities, ensuring that we keep educating about the support we provide and are able to easily identify families that Camp Simcha may be able to help.

6. Frontline Volunteering and Medical Professionals

Including the Big Brother and Big Sister Programme; Keshet Summer Scheme; our B'nei Mitzvah Programme now in London and Manchester; our hospital outreach; our delivery drivers and packers; administrative support; professional advisors and other central functions, well over 700 people volunteer to help deliver the charity's direct services each year.

Camp Simcha benefits from a wealth of knowledge and expertise provided by a medical professionals, including pediatricians, hospital specialists, GPs, physiotherapists and mental health professionals. These people provide guidance and support to staff on specific family cases as well as assisting 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.

ACHIEVEMENTS & PERFORMANCE

Introduction

In 2023, Camp Simcha's main achievements were:

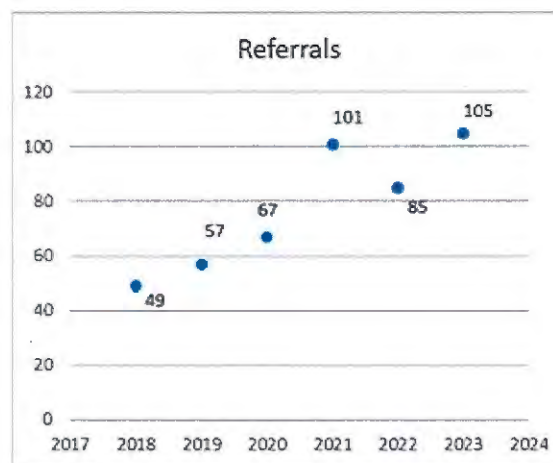
- its ability to respond to rising referrals and support more beneficiaries than ever before.
- extending our reach in line with our vision to ensure that no Jewish family, in the UK, with a child affected by serious illness should have to suffer without our support.
- recognition of long-term impact serious illness has on siblings.
- appreciation of the importance of social workers' assessments for families and committing more resource to this for our beneficiaries.
- Identifying and responding to community need by extending services to new families with previously unsupported serious medical issues.
- Embracing technology to drive efficiency and service delivery.
- A full calendar of core direct services such as hospital transport, therapy and crisis meals and planned service events and outings (refer to included case studies to understand our impact on beneficiaries).

Reaching the Families that need us - Referrals

In 2023, referral rates rose over 20%. Camp Simcha supported over 1,500 family members in families with a seriously ill child, nearly a 10% increase from 1,370 in 2022.



Trends in referral rates are directly linked to our outreach awareness programmes and our largescale online crowdfunding campaign which is held every second year and took place in February 2023.



When a child is diagnosed with a serious illness, the emotional turmoil faced by the family means that they are often unlikely to have the mind-set to search out a charity, such as Camp Simcha for support. However, we can only help families who are aware of our services and know that we are there for all seriously ill children across the whole spectrum of the Jewish community. We have learned, over the years, that it is critical to have somebody in the right place at the right time to connect them to us in the right way.

Camp Simcha Response:

- We know that many referrals come from the close contacts of existing families we support.
- Analysis of our referral rates increases in 2021 and 2023 respectively after two online crowd funding campaigns in these years suggest that such large-scale virtual campaigns significantly raise awareness of our services.

- We have also established targeted Camp Simcha community wide outreach initiatives including our Champions programme, the annual Toy Drive and our Bnei Mitzvah programme, supported by our growing social media presence, to raise awareness of our mission in the community to help us reach the families who need our services.
- Camp Simcha Champions play a crucial role in this mission by acting as our eyes and ears within their communities to ensure all families with seriously ill children can access our help. They spread the word about what Camp Simcha does and how we can assist in schools, synagogues, community groups, and other networks.
- In 2024, we focused on expanding the reach and geography of the Camp Simcha Champions to ensure that no family in crisis is missed and we can offer our support.
- Our referral successes are usually directly linked to our strong brand awareness in the community driven by our marketing around our biennial crowdfunding campaign, our community wide outreach programmes, word of mouth, and our growing social media presence.

Siblings

Over 800 of our total family members were siblings i.e. children, sibling support services and programming, during the year was expanded.

Siblings have always been a key focus of Camp Simcha's support, as we recognise the impact a seriously ill child can have on the entire family. To gain a deeper understanding, Claire Franklin, a Clinical Psychology doctoral trainee, conducted research for Camp Simcha in 2023. Her findings highlighted challenges such as poorer emotional health, sleep disturbances, academic setbacks, and bullying. Parents often expressed concerns about their ability to give

enough attention to the siblings. However, appropriate interventions were shown to improve self-esteem, behaviour, mood, and quality of life for siblings and their families.

Camp Simcha Response:

Camp Simcha expanded sibling provision, particularly in group settings, including:

- A larger sibling-only residential retreat (2023 is the second year we have run this new retreat after a successful inaugural event in 2022). Key activities like archery, low ropes, wall climbing, abseiling, arts and crafts, and campfire circle time are designed to blend fun with team building and sharing opportunities, breaking down isolation and increasing understanding.
- Further provision through our Camp Simcha Chevra group, centred around religious teenagers sharing activities and fun.
- Regular sibling groups, including arts and crafts sessions both in person and on Zoom.

These peer and emotionally helpful initiatives aim to provide comprehensive support and socialising opportunities ensuring siblings feel valued, understood and less isolated.

Preventative programmes for siblings hope to promote the long-term mental health of siblings of seriously ill children.

Further Expansion of Social Workers Support

With an emphasis on effective, impactful support for the whole family and effective fund allocation, Camp Simcha's professional social workers delivered more hours of service to meet demand.

Our dedicated team of two social workers have always supported our FLO team to tailor bespoke support for our families.

In 2023, as the number of family members supported increased, the demand for social worker assessment and supervision of our FLOs grew.

Camp Simcha Response:

- We have doubled our expenditure on social workers since 2021.
- The development and expansion of our social worker team capacity has helped drive appropriate service provision and fund allocation.
- Sign-posting to additional resources and agencies, such as carers, grants for home adaptations, or food parcels avoiding overlap of services.
- We have taken on a third social worker to meet demand in 2024 to ensure we can continue to provide bespoke and impactful support to our families.

Family Classifications and Health Conditions

Every year, Camp Simcha assesses community need and the charity's existing family classifications and health conditions to identify families with unsupported medical issues or traumas that could benefit from the charity's services within the charity's objectives.

In early 2023, trustees approved a further classification of families experiencing acute crises resulting in physical trauma to a child.

Also in 2023, Camp Simcha explored opportunities to collaborate with existing charities ultimately giving rise to JDigest@Camp Simcha in 2024, our first Community of Support.

Acute Crisis Resulting in Physical Trauma

Camp Simcha has often been approached to

support families experiencing acute crises resulting in physical trauma to a child. Examples include car accidents causing severe trauma, children recovering from significant surgeries like scoliosis operations, serious falls leading to brain surgery, intensive care admissions for conditions such as suspected meningitis or respiratory distress, and burns requiring specialist treatment. These situations can turn a family's life upside down.

Camp Simcha Response:

- In March 2023, Camp Simcha's trustees approved the widening of services to offer short term support to these families.
- Criteria specified as families where children have suffered severe physical trauma requiring surgery or hospitalisation, or serious acute illness which result in intensive care admissions.
- The intention is that such cases will be short-term with positive outcomes and the focused support Camp Simcha offers can help mitigate some of the impact and stabilise families through the trauma.

Communities of Support – JDigest@Camp Simcha

Founded a decade ago, Jewish Digest has focused on raising awareness, removing stigma and providing support for patients and families dealing with Inflammatory Bowel Disease (IBD).

For many years, Camp Simcha has provided only short-term help for families with a child newly diagnosed with Crohn's or colitis, assisting them while they stabilise their child's condition.

Given the successful collaboration between the two charities in recent years on information events and co-referrals, consolidating the full breadth and longevity of support under one umbrella was a natural progression and discussions commenced in 2023.

Camp Simcha Response:

In 2024, Camp Simcha established JDigest@Camp Simcha, our first Community of Support. We are very thankful for the support from the founders of JDigest.

- Launching a new project offering longer-term assistance than previously to children and families coping with IBD through support groups, information events with IBD medical professionals, and practical support from the time of diagnosis.
- This initiative ensures ongoing support for families, extending beyond the initial crisis period and providing a comprehensive network for those affected by IBD.
- Refer to section Plans for the Future for further information on the new Communities of Support model.

Digital Transformation

As we continue to support more family members, the use of technology to drive efficiency across Camp Simcha is paramount to help us focus on rapid and impactful service delivery within our budgets and staff levels.

Camp Simcha Response:

- In March 2023, we transitioned to Office 365, providing all staff with laptops. This shift has made traditional office desks less critical, allowing staff to work and collaborate seamlessly from various locations.
- Hybrid meetings have become standard practice and many communications are now efficiently conducted via Microsoft Teams. This setup has enabled us to make swift decisions and maintain strong team work across the organisation, ensuring the reliable delivery of our services.

- Additionally, with ongoing cybersecurity concerns in the sector, our processes, including multi-factor authentication, have ensured robust security for our systems and databases, which includes Raiser's Edge to house donor data and Salesforce systems for our beneficiary information.
- Automation of several traditionally manual processes including data entry, document management and approval workflows using apps has been successful, and further automation opportunities are being explored to support our small but efficient staff team.

2023 - Increasing Core Direct Services

Core Services	2022 Output	2023 Output
Family Liaison Officers (FLOs)	8,320 hours	13,300 hours
Social Workers	1,000 hours	1,100 hours
Crisis Meals and Household support	3,480 people	4,000 people
Hospital transport	3,600 journeys	4,750 journeys
Therapeutic sessions including counselling, music, art, drama, play and animal assisted therapy	2,040 sessions	3,500 sessions
Respite care	2,100 hours	2,600 hours

2023 Services Highlights



January 2023

- Our **Winter retreat** saw over **160 family members** from London, Manchester and Gateshead joining us for a **4-day residential family retreat** in Daventry, enjoying incredible activities – with a doctor and 13 carers on site, along with 14 staff and 97 volunteers to look after the children and provide respite.
- Our **Manchester art room** was also refurbished to create a welcoming, activity space for volunteers to bring children they support.



February 2023

- Our **Chevra teenage girls group** went on an inaugural residential retreat in February with 27 girls enjoying a packed programme which included a boat trip, wall climbing and a silent disco. The group also meets regularly throughout the year for fun activities and peer support.



March 2023

- **Parties in London and Manchester** were attended by **over 400 current family members and nearly 300 of our alumni family members and volunteers** to celebrate the Jewish festival of Purim.
- As part of our hospital outreach, we ran **Jewish awareness activities for Purim at Great Ormond Street Hospital**, sending in traditional pastries for staff, with arts, crafts and magic for patients.



**NEW SERVICE
ANNOUNCEMENT**

April 2023

- Camp Simcha launched its **new trauma service** for families with children who have suffered severe physical trauma requiring surgery or hospitalisation, or serious acute illnesses which result in intensive care stays, such as meningitis.



May 2023

- **Our second annual sibling retreat**, now a firm fixture in the calendar, saw us hosting **36 siblings** of the seriously ill children we support at a three-day residential in Aylesbury, along with 21 volunteers and 3 staff members. The children aged eight to 12, enjoyed a packed schedule of activities including archery, low ropes, wall climbing, abseiling, arts and crafts and campfire circle time - all designed to combine fun with team building, challenge and opportunities to share.
- **Mums' spa days** in London and Manchester provided a rare chance for **respite** from the constant medical appointments, care demands and worry their child's medical condition brings.



June 2023

- Eighty-four family members attended our **summer residential family retreat**, with 13 staff, 39 volunteers, 13 carers and a doctor on site to ensure parents could gain impactful respite and peer support, knowing their children were cared for and having the time of their lives. Helicopter rides, a New York themed day, theme park outing, parents' dinner for two and a talent show – were just some of the incredible activities on offer in a packed 3 days.



July & August 2023

- Our **Keshet summer day scheme**, running throughout July and August, saw Camp Simcha families joining us for 12 different accessible outings with medical support, in London and Manchester, including Gulliver's World, Willows Farm, Paradise Wildlife Park and Thorpe Park. There were **over 1,000 attendances** in total.
- Over four different fortnights, **14 children with serious illnesses spent an incredible two weeks at Camp USA**, hosted by our sister organisation in the Catskill Mountains. They were joined by their UK Camp Simcha volunteer and a nurse on the trip of a lifetime with other children experiencing similar challenges. It is an incredible experience which fosters resilience, independence and the belief that their illness does not define them.



September 2023

- **Families from The Tides Foundation and 'Little Tides'** joined us to wrap gifts and pack **Rosh Hashanah care packages** which were then delivered to Camp Simcha families for the Jewish new year.
- As part of our **hospital outreach** we joined Great Ormond Street Hospital play team 'play street' event. We also delivered balloons and cuddly monkeys for patients on the wards in several hospitals.



October 2023

- **Over 350 family members** attended an **outing to Chessington World of Adventures**, over the Jewish festival of Succot.



November 2023

- A new **6-week equine therapy course** began in London for seriously ill children and siblings we support. Parent feedback was excellent with children attending feeling the positive benefits of this focused attention and opportunity to gain a different perspective on their challenges.
- To mark **World Prematurity Day** we delivered 540 gift packs into 9 neonatal wards in London and Manchester. With 10% of our family referrals this year having had a very premature and sick baby, **hospital outreach and awareness raising** is a key part of how we reach families who need us.



December 2023

- Our annual **children's retreat** was attended by **25 seriously ill children** we support with conditions ranging from cancer, heart conditions, brain conditions and rare genetic disorders. With medics and carers on site, specialist equipment and a bespoke programme of activities, the **3-day residential** provided crucial respite for parents and independence for the children – some of whom have never been able to go away without their parents before.
- **Chanukah parties** in London and Manchester welcomed **over 400 family members**, while the **Toy Drive** saw nurseries, schools, synagogues, cheders, businesses and individuals collecting thousands of toys which were distributed to children of all denominations and none, in over 120 hospital wards and hospices throughout London and Manchester.

Family Gold's story

“

Shortly after our referral, Leat, one of Camp Simcha's social workers came over to our home, sat with us and properly listened to what we had to say and then worked out how Camp Simcha could help our family. She introduced us to our amazing family liaison officer (FLO) Talia, who from the second she walked through the door 'got us'. The support my other children received was particularly important as they were really struggling.

For Camp Simcha families who have a child with a serious mental health condition, support is focused on the siblings and the parents – and stabilising life around the ill child.

For Family Gold it was the bespoke nature of Camp Simcha's support which was particularly impactful for them after their son's mental health dramatically declined.

Mum Jo explains:

"Every family has different needs and the services offered by Camp Simcha are tailor-made to reflect that one size does not fit all. Our younger son was allocated a volunteer 'Big Brother' and that has been amazing; he has grown really close to him. For our daughter, it has been the art lessons which have been wonderful, building her self-esteem. My husband went on the 'dads' evening' recently, which for him was an opportunity to just escape.

"For me Camp Simcha is the pressure valve, the person you know you can phone when it's all too much. I was at breaking point a few weeks ago and I couldn't speak. I messaged Talia, my family liaison officer (FLO), as I just needed someone to off-load to and to just be heard. Camp Simcha and their FLOs are a lifeline – they 'hold you' and give you that real or virtual hug when you need it most. The following day a package arrived at the door for me, and it was full of spa goodies which Talia had arranged to be delivered. Sometimes it's just the small things, and Camp Simcha gets that.

"On another occasion my son was rushed to hospital and Talia arranged dinner to be sent to our home for our other children.

"They will be there to help support you and your other children too, which is absolutely vital when facing the challenges of daily life living and caring for an ill child."

“

With mental health it's often an illness that no one knows about outside of the family. But Camp Simcha is there, discreetly, to give you an emotional lift.

Daniel's story

Daniel and his family turned to Camp Simcha for short term support after an accident on a weekend away led to a life-threatening brain bleed.

Aged 15 at the time, Daniel had been away on a residential weekend and was out walking when he slipped down 20 muddy steps and hit his head on a tree.

"Incredibly he seemed fine afterwards," explained his mum Jenny, "and even once he got home, just a bit tired – but then his neck started hurting so we decided to take him to Barnet A&E. As soon as he got to A&E they knew something was wrong and he was rushed to Great Ormond Street Hospital. It turned out he had a bleed on the brain, a fractured skull and his brain had moved as a result of the impact. It was unbelievable to us that he was walking and talking. They operated successfully but we were all reeling from what had happened and he had a long recovery ahead.

"A friend told me about Camp Simcha supporting families after serious accidents and physical trauma and put me in touch.

Then once he came home it was so important because movement caused him pain so he really couldn't travel to all his appointments by train. The transport provided by Camp Simcha meant we didn't have the worry about the cost of that on top of everything else we were dealing with.

"Camp Simcha also sent in games to keep him busy in hospital, a little care package for us and arranged some therapy for me to process the trauma of it all.

"Having Camp Simcha there, knowing we had that back-up if we needed something and that extra support really made a difference at an awful time."

Camp Simcha immediately arranged transport, which was a big help initially while he was in hospital as my husband and I were back and forth daily while we juggled looking after our other children.

"Having Camp Simcha there, knowing we had that back-up if we needed something and that extra support really made a difference at an awful time."

Zac's story

Julie was five months pregnant with her second child when her three-year-old son Zac was diagnosed with a Wilms' tumour on holiday. Their family was supported by Camp Simcha for three and a half years after his diagnosis.

"We were enjoying a day on the beach in France," says Julie. "Zac was zooming ahead on his scooter, then came the fall which perforated the cancerous tumour that was lurking undetected in his kidney. The first few days after his fall were a blur. His first four chemotherapies would be done, then he'd have surgery - all in France, as we were told he wasn't medically stable to move. After this we were allowed to travel home. It was at this point that I got in touch with Camp Simcha. The Head of Family Liaison, Rachely, listened to me sob, took my needs from our very first conversation and immediately put some support in place.

"The next day we were given direct access to their hospital transport service to take the stress out of our multiple hospital journeys and reduce the risk of infection. We were also put in touch with our Family Liaison Officer (FLO) Mandy, who immediately set up art sessions with Camp Simcha's art teacher Belinda: these became part of Zac's routine, a part he looked forward to and got so much joy from.

“

Camp Simcha have been so much more to us than a list of services - they have been a beacon of light throughout our ordeal. They gave us the scaffold we needed to rebuild our lives and without them I dread to think of how we'd have crawled or way to where we are now.”

“

Camp Simcha also gave me a community of support I hadn't realised I needed. Talking to others who had similar experiences, sharing stories, words of wisdom, helping those newer to this see that it'll get better has been such an important part of our journey.

Zac had another seven months of chemotherapy and 10 days of radiation. He was so traumatised by the radiotherapy that he sobbed for two hours after each session. It was awful. But Mandy our FLO was there, sending in meals and gifts which appeared on our doorstep when we were particularly low. More than that, she was the person I felt I could tell all my deepest fears to when I didn't want to burden my friends or family.

Mandy also arranged for Zac to have a 'Big Sister' volunteer, Amy; she played with Zac and they laughed together. There were also day trips, the huge bunch of Batman balloons that greeted Zac after his final chemotherapy, the list went on. Camp Simcha's support was constant.”

Maya's story

Maya was just six months old when she was diagnosed with a progressive and life-limiting mitochondrial disease, which causes seizures, hearing loss and affects her brain, muscles and kidneys. She is one of about 100 children in the world with this condition.

"When Camp Simcha came into their lives, not long after Maya's diagnosis, it felt like a lifeline," explains Maya's mum Nicole. Maya's kidney function had deteriorated to the point where she needed dialysis or a transplant; Maya's dad Ben donated his kidney to Maya in 2022. The operation was a success but they still have many hospital admissions.

"Although life can be a complete rollercoaster, Camp Simcha has remained a constant support and joy to our family. Our family liaison officer has become more like a friend; she checks in constantly and does the things I don't have time for in terms of my own self-care." Among those things are support groups – including a mums' art group, which Nicole says was the only activity which managed to distract her in the run-up to the transplant. Ben has been supported with counselling – and has recently started attending Camp Simcha's new dads' group, and Maya's brother Jonah has volunteer visits and also sessions with a Camp Simcha pet therapy dog. Camp Simcha has also helped with specialist equipment for Maya.

When the family attended their first residential family retreat in 2023, Camp Simcha ensured Maya had 24/7 carers.

"Both Jonah and Maya's other brother Sam had a wonderful time taking part in the activities while Ben and I had a much-needed rest and got to connect with lots of other amazing Camp Simcha families. Having a community of support really helps fight the isolation that comes with having a seriously ill child.

When you have an unwell child the costs are just enormous; you don't have the ability to have two parents working full-time ... a lot of the help we receive from Camp Simcha we just couldn't afford by ourselves.

"Through Camp Simcha we have made so many beautiful family memories and I have been able to nurture relationships with other Camp Simcha mums through mother's coffee mornings. I can't reiterate enough how much Camp Simcha means to our family; they have brought us so much joy and strength through the most difficult times of our lives."

"That Jewish ethos is really obvious in what they do. It's very much about making sure you are really well supported by the whole Camp Simcha community."

FINANCIAL REVIEW

The Statement of Financial Activities presents the financial results of Camp Simcha.

Camp Simcha has operated in a volatile, difficult to forecast macro-environment in recent years. Our financial strategy has been forward-looking, with strong budgetary control driven by a team focusing on flexibility, financial stability, and resilience. Regular review of longer-term cash flow forecasts ensures our financial sustainability and ability to remain a sound going concern.

Trustees consider the charity's short, medium and longer-term priorities evaluating financial plans regularly ensuring that all actions were in the interests of the charity and its beneficiaries, in line with its mission, continuing to safeguard staff, volunteers and families and protect and safeguard the assets of Camp Simcha. Systems are in place to ensure the appropriate management of all funds and suitable probity is always exercised regarding the handling and recording of financial transactions.

Camp Simcha generated income of £4,285,645. The charity has focused on diversifying its fundraising efforts to reduce donor dependence by spreading income streams and securing more donors. Refer to Fundraising Strategy for more on voluntary income generation and donor relationships.

While the high inflation of 2022 reduced through 2023, Camp Simcha continued to face the challenge of managing increased food and energy prices. In 2023, growing community need was evident with the largest number of referrals in the charity's history. In response to the high demand, trustees approved the increase of several core service budgets such as crisis meal provision and hospital transport during the mid-year reforecast process.

Like many other service-oriented charities, a significant portion of Camp Simcha's expenditure is allocated to staff who are directly involved in the support and provision of services for beneficiary parents and their children.

Trustees are delighted that emerging from the pandemic in 2023 Camp Simcha was able to return to full-service delivery carrying out all original and new in-person beneficiary events.

Core to our financial strategy is the prudent management of all spending including overheads streamlining procurement, embracing faster affordable technology, increasing training, and maximising efficiency.

Total charity expenditure in 2023 rose to £2,933,606 compared to total charity expenditure of £2,459,950 in 2022. After resources expended, Camp Simcha generated a net surplus for the year of £1,352,039 before unrealised investment gains of £68,918. The Statement of Financial Activities presents net income for the year after unrealised investment gains of £1,420,957. However, Camp Simcha will budget a net deficit for 2024, the year following a year when a net surplus is achieved. We run a biennial fundraising cycle and held our successful online fundraising campaign in 2023.

In compliance with the charity's investment policy, to protect existing charity reserves against inflation, longer-term funds remained invested with Quilter Cheviot Investment Management in an appropriate longer-term diversified investment portfolio in 2023. However, following some years of significant volatility invested in this charity investment fund, trustees agreed in early 2024 that securing a strong rate of return available from investing some funds in gilts was prudent financial stewardship.

This would result in certain income to help achieve fundraising targets in 2024 which has a budgeted deficit. Trustees acknowledged that this fixed income would be higher than returns on the charity investment fund to date and therefore Quilter Cheviot advised trustees on the liquidation of 75% of the total portfolio value which was then reinvested into the gilts, based on trustees' willingness to accept risk and time horizon. 25% of the total portfolio remained invested in the existing charity investment fund to provide the potential for longer-term capital appreciation.

Our short-to-medium-term funds are invested to improve returns on a cash management platform and diversify risk away from the main day-to-day banking arrangements and support our liquidity. Investment income including dividend income and interest income have grown in 2023.

Camp Simcha has a policy to target free reserves of at least 9 - 12 months of expenditure. As at 31 December 2023, the charity had free reserves of £4,260,204 and had forecast expenditure for 2024 of £3,244,477.

Trustees accept that Camp Simcha currently has free reserves at 31 December 2023 which is more than its target policy. As the approved budget of 2024 forecasts a deficit of (£1,152,405) the excess is due to timing and is expected to reverse. As Camp Simcha runs a two-year fundraising strategy, the reserves' target of at least 9-12 months of expenditure is at the lowest point of the fundraising cycle.

Therefore, trustees are comfortable that £4,260,201 is an appropriate level of free reserves held on 31 December 2023, noting the difficulty in forecasting future voluntary donations.

RESERVES POLICY

The trustees reviewed the Reserves Policy of the charity in August 2024, reflecting on general

market conditions including the higher cost of service delivery following the recent period of high inflation, uncertainty from the change in UK government in July and continuing pressure on local authorities for services. In addition, the full impact of the situation in Israel on the UK Jewish community and our fundraising is not clear.

Key factors considered include Camp Simcha's income being derived solely from voluntary donations with the charity receiving no statutory funding; growing community need evidenced from the rise in referrals in 2023 and the increasing number of family members receiving services.

The trustees acknowledge that it is difficult to forecast with any degree of certainty what is likely to happen over the next twelve months and are aware of the impact the uncertainties may have on both demand and maintenance of Camp Simcha's services.

Camp Simcha tends to gain much of its support through elements of biennial funding i.e. many donors give their support pledge once every two years. Therefore, the funding levels of the charity should be understood as a two-year cycle. To ensure that Camp Simcha will be able to provide services under constrained conditions, the charity has a reserves' target of 9-12 months of expenditure at the lowest point of the fundraising cycle.

Trustees agreed that Camp Simcha's reserves policy of 9-12 months of expenditure remains appropriate 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 or an increased demand for services and the trustees review this position on a regular basis. The trustees are also mindful of the fact that Camp Simcha should consistently be able to maintain a level of services for a reasonable period for existing beneficiaries.

FUNDRAISING STRATEGY

Camp Simcha receives no government funding; we are entirely reliant on voluntary income and we are hugely grateful to the thousands of donors who support our work. Our fundraising strategy is split into two key areas: we secure around 50% of our income from a relatively small number of individual major donors and charitable trusts, and the remaining 50% from a large number of small donations from the wider community.

Throughout the year, we run a series of events and campaigns which include: a Patronage campaign to secure income from our major donors, mailshot appeals at the times of the key Jewish festivals, Ladies Lunch, Bnei Mitzvah programme which includes a sponsored walk, and challenge events.

In 2023, we held our second Match Funding Campaign which raised c.£2.7million. Half of this income was from 100 of our top donors who agreed to 'match' donations during the online community campaign. We were delighted to receive c15,000 donations during the campaign in February 2023.

Camp Simcha has c500 major donors who donate over £1,000 per year. Our major donors are regularly updated throughout the year to keep them informed about the charity's work and renew their commitment. Our giving levels are: Friends (£3k+), Patrons (£7.5k+), Benefactors (£15k+), Guardians (£25k+) and Diamond Guardians (£50k+).

We send two postal appeals per year in March and September - these two appeals have grown in income over recent years and now generate close to £190,000. In addition, we make applications to various trusts and foundations to request support annually.

Our Ladies Lunch in 2023 was our biggest to date, with 350 guests attending, raising £140,000. Thanks to the support of the Loftus Charitable Trust, we also achieved our aim of growing our Bnei Mitzvah Programme - 70 participants in London and 30 in Manchester were recruited for the 2023-2024 cohort.

We received a large legacy of c£350,000 to fund our residential retreats – legacies are not a large source of income for Camp Simcha, so this gave an unexpected and very well received boost to our income in 2023.

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.



PLANS FOR THE FUTURE

Donor Engagement

To sustain our charity and existing services, and our planned response to community need, donor engagement remains a critical focus. We are committed to fostering stronger relationships with our donors by demonstrating the impact of their contributions and keeping them informed of our progress and future plans. This transparency will ensure continued support and investment in our mission.

We are also committed to exploring different ways to diversify our income, including engaging with young professionals, forming committees and focusing on major donor fundraising. We aim to ensure that we can rely on a wider range of funding sources to secure our financial sustainability.

Crisis Management

Having focused strongly over the last few years on risk management within the charity, developing robust policies and processes, and an effective and appropriate risk register, Camp Simcha's focus has shifted to updating and strengthening our crisis management strategies. Trustees and SLT want to ensure we can swiftly and effectively respond to emergencies. This includes having robust contingency plans, training staff to handle crises, and maintaining open lines of communication with key stakeholder groups across the charity should a crisis occur.

Extension of Services

In recent years, several areas have been identified where children affected by serious illness require additional support. The SLT and Services Committee are actively conducting feasibility studies to assess whether supporting these additional categories of beneficiaries is financially and operationally viable and sustainable and will provide comprehensive recommendations to the trustees. This proactive approach ensures that we remain adaptive and responsive to the evolving needs of our community, reinforcing our commitment to offering holistic support to children and their families within our charity objectives, without duplicating existing services.

Communities of Support

In 2024, we established Camp Simcha Communities of Support. Camp Simcha's new 'Communities of Support' model aims to break down isolation and increase peer understanding. Many families within these communities may not require the full range of Camp Simcha services but will benefit from targeted programmes, possibly including condition groups such as:

- Diabetes
- Epilepsy
- Premature babies
- Cardiac conditions
- Cystic Fibrosis

By developing, implementing, and managing these support communities, Camp Simcha can ensure that families have access to tailored assistance, fostering a sense of community and shared understanding among those facing similar challenges.

JDigest@Camp Simcha is the first of these communities. Plans for future communities are in progress.

Support for Children Turning 18

Historically, Camp Simcha's services have catered to individuals aged 0-18. However, turning 18 signifies a significant transition from paediatric to adult care, posing unique challenges for families. At this juncture, young adults, now decision-makers in their own right, face new healthcare teams, changing points of contact and potential other key life changes. Despite this, families continue to need our support, and the abrupt end of our services can be traumatic.

To address this, trustees in July 2024 have agreed that Camp Simcha will continue supporting families with appropriate services when a child reaches their 18th birthday and is living at home. This support aims to benefit and positively impact the family. As outlined in our charitable objectives, this extension aligns with our mission.

Graduation from Camp Simcha will be planned for when the young person has completed the transition and settled into adult services, whether they be ongoing education, statutory or charitable care services/support, and medical care. We will aim to graduate these families within 2 years of their 18th birthday.

Conclusion

As we look towards the future, Camp Simcha's plans are clear. By extending our services to address unmet needs, reinforcing our networks, and providing a continuation of support for young adults transitioning into adulthood, we are steadfast in our commitment to making a tangible difference in the lives of seriously ill children and their families. Our dedication to donor engagement, coupled with our proactive approach to crisis and risk management, ensures that we are well-equipped to adapt and thrive amidst evolving challenges and in a sector that requires ongoing robust compliance.

Our mission is driven by the belief that no child should suffer without support, and no family should feel alone in their journey. With the collective effort of our community, stakeholders, and supporters, we are poised to broaden our reach, enhance our impact, and continue being a beacon of hope and strength for those who need it most. Together, we will build a future where every child and family facing serious illness has the care, resources, and compassion they deserve.

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: 25 September 2024



Simon Johnson

Chair

Opinion

We have audited the financial statements of Camp Simcha for the year ended 31 December 2023 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 2023 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.

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

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
- 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

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

26 September 2024

Statement of Financial Activities
(incorporating an Income and Expenditure Account)
For the Year Ended 31 December 2023

	Note	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £	2022 Total Funds £
Income from:					
Donations and legacies	3	3,323,416	558,243	3,881,659	1,573,205
Other fundraising	4	267,526	10,404	277,930	231,827
Investment income	5	126,056	-	126,056	47,252
Total income		<u>3,716,998</u>	<u>568,647</u>	<u>4,285,645</u>	<u>1,852,284</u>
Expenditure on:					
Generating voluntary income	6	567,069	-	567,069	467,653
Charitable activities	6	1,745,787	620,750	2,366,537	1,992,297
Total expenditure		<u>2,312,856</u>	<u>620,750</u>	<u>2,933,606</u>	<u>2,459,950</u>
Net income/ (expenditure) before net (losses)/ gains on investments		1,404,142	(52,103)	1,352,039	(607,666)
Net gains /(losses) on investments		<u>68,918</u>	<u>-</u>	<u>68,918</u>	<u>(147,307)</u>
Net income/ (expenditure) for the year	7	1,473,060	(52,103)	1,420,957	(754,973)
Transfer between funds		<u>164</u>	<u>(164)</u>	<u>-</u>	<u>-</u>
Net movement in funds		1,473,224	(52,267)	1,420,957	(754,973)
Reconciliation of funds:					
Total funds brought forward		3,156,256	99,306	3,255,562	4,010,535
Total funds carried forward		<u>4,629,480</u>	<u>47,039</u>	<u>4,676,519</u>	<u>3,255,562</u>

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

	Note	2023 £	2023 £	2022 £	2022 £
Fixed assets:					
Tangible assets	10		27,276		28,222
Investments	11		<u>1,051,503</u>		<u>948,793</u>
			1,078,779		977,015
Current assets:					
Debtors	12	96,839		59,184	
Cash at bank and in hand		<u>3,597,464</u>		<u>2,889,179</u>	
		3,694,303		2,948,363	
Liabilities:					
Creditors: amounts falling due within one year	13	<u>96,563</u>		<u>669,816</u>	
Net current assets			<u>3,597,740</u>		<u>2,278,547</u>
Total net assets			<u>4,676,519</u>		<u>3,255,562</u>
Funds	15				
Restricted funds			47,039		99,306
Unrestricted funds:					
Designated funds		342,000		281,300	
General funds		<u>4,287,480</u>		<u>2,874,956</u>	
Total unrestricted funds			<u>4,629,480</u>		<u>3,156,256</u>
Total funds			<u>4,676,519</u>		<u>3,255,562</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 on25 September 2024.....
and signed on their behalf by:

Simon Johnson

Simon Johnson
Chair

Company registration no. 11478657

The attached notes form part of the financial statements.

Statement of Cashflows
As at 31 December 2023

	Note	2023 £	2023 £	2022 £	2022 £
Net cash provided by / (used in) operating activities	16		624,183		(95,918)
Cash flows from investing activities:					
Interest/ rent/ dividends from investments		126,056		47,252	
Sale/ (purchase) of fixed assets		(8,162)		(16,544)	
Sale/ (purchase) of investments		(33,792)		(34,636)	
Cash provided by / (used in) investing activities			84,102		(3,928)
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			708,285		(99,846)
Cash and cash equivalents at the beginning of the year			2,889,179		2,989,025
Change in cash and cash equivalents due to exchange rate movements			-		-
Cash and cash equivalents at the end of the year	17		3,597,464		2,889,179

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.

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.

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.

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% Reducing Balance
~ Computer equipment	25% Straight Line

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.

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.

2 Detailed comparatives for the statement of financial activities

	Unrestricted Funds £	Restricted Funds £	2022 Total £
Income from:			
Donations and legacies	1,363,385	209,820	1,573,205
Other fundraising	231,827	-	231,827
Investment income	47,252	-	47,252
Total income	1,642,464	209,820	1,852,284
Expenditure on:			
Generating voluntary income	467,653	-	467,653
Charitable activities	1,731,354	260,943	1,992,297
Total expenditure	2,199,007	260,943	2,459,950
Net income / expenditure before gains / (losses) on investments	(556,543)	(51,123)	(607,666)
Net gains / (losses) on investments	(147,307)	-	(147,307)
Net income / expenditure	(703,850)	(51,123)	(754,973)
Transfer of funds	19,531	(19,531)	-
Net movement in funds	(684,319)	(70,654)	(754,973)
Total funds brought forward	3,840,575	169,960	4,010,535
Total funds carried forward	3,156,256	99,306	3,255,562

3 Income from donations and legacies

	Unrestricted £	Restricted £	2023 Total £	2022 Total £
Donations	656,097	64,525	720,622	1,331,362
Crowdfunding campaign	2,591,488	138,022	2,729,510	203,259
Donations in kind	40,286	-	40,286	29,584
Legacies	35,545	355,696	391,241	9,000
	<u>3,323,416</u>	<u>558,243</u>	<u>3,881,659</u>	<u>1,573,205</u>

Included in unrestricted income from "Donations and legacies" are non-monetary gifts aggregating £40,286 (2022: £29,584). This amount has similarly been included within Unrestricted Charitable Activities (Note 6).

4 Other fundraising

	Unrestricted £	Restricted £	2023 Total £	2022 Total £
Sponsored and other events	267,526	10,404	277,930	231,827
	<u>267,526</u>	<u>10,404</u>	<u>277,930</u>	<u>231,827</u>

5 Income from investments

	Unrestricted £	Restricted £	2023 Total £	2022 Total £
Bank interest	94,850	-	94,850	17,727
Dividends	31,206	-	31,206	29,525
	<u>126,056</u>	<u>-</u>	<u>126,056</u>	<u>47,252</u>

6 Analysis of expenditure

	<u>Charitable expenditure</u>		Total cost of generating voluntary income £	2023 Total £	2022 Total £
	Family services £	Community Programmes & Outreach £			
Direct Staff costs	581,295	178,724	259,690	1,019,709	927,267
Other direct costs	1,160,270	162,682	239,431	1,562,383	1,193,076
Support costs					
Staff costs	109,976	21,559	31,518	163,053	191,862
Governance	3,753	736	1,076	5,565	5,397
Financial Management	20,735	4,065	5,942	30,742	10,643
Information Technology	23,573	4,621	6,756	34,950	34,959
Premises (including depreciation)	27,133	5,319	7,776	40,228	40,427
Central costs (including insurance)	35,904	7,038	10,290	53,232	38,117
Compliance & Human Resources	16,015	3,139	4,590	23,744	18,202
Total expenditure 2023	1,978,654	387,883	567,069	2,933,606	-
Total expenditure 2022	1,676,524	315,773	467,653	-	2,459,950

Family Services includes practical and emotional services delivered through social worker interventions and assessments and family liaison officers (FLOs). The services include several residential retreats, summer programmes, sibling and parent programmes, hospital transport, crisis meals, respite care, household support and therapies including counselling, art, drama, music and animal therapies.

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

Included within Family Services Charitable activities are non-monetary gifts aggregating £40,286 (2022: £29,584). This amount has similarly been included within Income from donations and legacies (Note 3).

7 Net income / (expenditure) for the year

This is stated after charging / (crediting):

	2023	2022
	£	£
Operating lease rentals:		
Property	49,028	47,578
Depreciation	9,108	15,998
Auditor's remuneration:		
Audit fees	4,667	4,167

8 Transfer of funds from Camp Simcha Trust

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 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

Staff costs were as follows:

	2023	2022
	£	£
Salaries and wages	1,029,322	961,132
Social security costs	87,021	94,427
Employer's contribution to pension	66,419	55,724
	<u>1,182,762</u>	<u>1,111,283</u>

	2023	2022
	No.	No.
£60,000 - £69,999	-	1
£70,000 - £79,999	2	3
£80,000 - £89,999	2	1

The total employee benefits including pension contributions of the key management personnel for the year was £587,591 (2022: £558,672).

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 19 related party transactions.

Staff numbers

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

	2023	2022
	No.	No.
Raising funds	4	4
Charitable activities	15	13
Support	3	3
	<u>22</u>	<u>20</u>

10 Tangible fixed assets

	Fixtures and fittings £	Computer & office equipment £	Total £
Cost			
At the start of the year	14,171	53,369	67,540
Additions in year	-	8,162	8,162
Disposals in year	-	-	-
At the end of the year	14,171	61,531	75,702
Depreciation			
At the start of the year	14,171	25,147	39,318
Charge for the year	-	9,108	9,108
Eliminated on disposal	-	-	-
At the end of the year	14,171	34,255	48,426
Net book value			
At the end of the year	-	27,276	27,276
At the start of the year	-	28,222	28,222
		2023 £	2022 £

11 Investments

Listed investments	1,051,497	948,793
Market value at the end of the year	1,051,497	948,793
Movements:		
Market value at the start of the year	948,793	1,061,464
Additions at cost	33,786	34,636
Disposals proceeds	-	-
Net gain/ (loss) on investments	68,918	(147,307)
Market value at the end of the year	1,051,497	948,793
Unlisted investments	6	-
Total	6	-
Total investments	1,051,503	948,793

The unlisted equity investment represents 6% of the total shares across all share classes in an unlisted investment company which were donated to the charity during the year. At 31 March 2023, the net assets of the unlisted investment company were £3.7m and mostly represent the value related to one building. The fair value of this unlisted investment shareholding cannot be measured reliably noting the minority holding and the rights attached to these shares. Therefore, the shares have been measured at initial cost value.

12 Debtors

	2023 £	2022 £
Other debtors	31,459	17,590
Prepayments and accrued income	65,380	41,594
	96,839	59,184

Included within Other debtors is an amount of £602 (2022: £2,404) 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.

13 Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	59,477	85,216
Other creditors	25,823	33,429
Accruals	6,052	5,000
Deferred income	5,211	546,171
	<u>96,563</u>	<u>669,816</u>

Deferred income

	2023	2022
	£	£
Balance at the beginning of the year	546,171	13,100
Amount released to income in the year	(546,171)	(13,100)
Amount deferred in the year	5,211	546,171
Balance at the end of the year	<u>5,211</u>	<u>546,171</u>

14 Analysis of net assets between funds

	General unrestricted £	Designated £	Restricted £	Total funds £
Tangible fixed assets	27,276	-	-	27,276
Investments	1,051,503	-	-	1,051,503
Net current assets	<u>3,208,701</u>	<u>342,000</u>	<u>47,039</u>	<u>3,597,740</u>
Net assets at the end of the year	<u>4,287,480</u>	<u>342,000</u>	<u>47,039</u>	<u>4,676,519</u>

15 Movements in funds

	At the start of the year £	Incoming resources & gains £	Outgoing resources & losses £	Transfer between funds £	At the end of the year £
Restricted funds:					
Family Services	60,292	149,741	179,060	(164)	30,809
Retreat, Keshet and Camp	30,868	382,979	411,847	-	2,000
Other	<u>8,146</u>	<u>35,927</u>	<u>29,843</u>	<u>-</u>	<u>14,230</u>
Total restricted funds	<u>99,306</u>	<u>568,647</u>	<u>620,750</u>	<u>(164)</u>	<u>47,039</u>
Unrestricted funds:					
Designated funds	281,300	342,000	281,300	-	342,000
General funds	<u>2,874,956</u>	<u>3,443,916</u>	<u>2,031,556</u>	<u>164</u>	<u>4,287,480</u>
Total unrestricted funds	<u>3,156,256</u>	<u>3,785,916</u>	<u>2,312,856</u>	<u>164</u>	<u>4,629,480</u>
Total funds	<u>3,255,562</u>	<u>4,354,563</u>	<u>2,933,606</u>	<u>-</u>	<u>4,676,519</u>

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

	Year ended 31 December 2023 £	Year ended 31 December 2022 £
Net (expenditure)/ income for the reporting period (As per the statement of financial activities)	1,420,957	(754,973)
Depreciation	9,108	15,998
Interest, rent and dividends from investments	(126,056)	(47,252)
(Gains)/ losses on investments	(68,918)	147,307
(Increase)/ decrease in debtors	(37,655)	(13,814)
Increase/ (decrease) in creditors	(573,253)	556,816
Net cash provided by / (used in) operating activities	624,183	(95,918)

17 Analysis of cash and cash equivalents

	On 1 January 2023 £	Cash flows £	Other changes £	On 31 December 2023 £
Cash at bank and in hand	2,889,179	708,285	-	3,597,464
Total cash and cash equivalents	2,889,179	708,285	-	3,597,464

18 Operating lease commitments

	Property 2023 £	Property 2022 £
Less than 1 year	49,028	49,028
1 - 5 years	-	49,028
Over 5 years	-	-
	49,028	98,056

19 Related party transactions

One trustee was paid £Nil (2022: £1,200) 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.