



**CAMP  
SIMCHA**

**MAKING A  
DIFFERENCE  
FOR SERIOUSLY  
ILL CHILDREN**



# **Trustees' Annual Report & Financial Statements**

**For the Year Ended 31<sup>st</sup> December 2024**

Camp Simcha  
(a company limited by guarantee) Company Number 11478657 Charity Number 1180646



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**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.**





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 2024.

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

## The Trustees

Current trustees who served the charity during the financial year ended 31 December 2024 were:

Simon Johnson - Chair  
Tanya Persey - Honorary Treasurer

Michael Abrahams (Appointed 9 December 2024)  
Laura Fox (Appointed 9 April 2024)  
Arieh Gilbert  
Jeremy Herman  
Elaine Kerr  
Solomon Mayer  
Yisroel Meir Plancey  
Simon Pollock  
Rabbi Stephen Scholar  
Lisa Scott

Trustee resignations on 9 April 2024 were  
Philip Goodman, Alison Fine & Aviva Steinberg

Mandy Isaacs was appointed 18 March 2025

### Founders

Rachely & Yisroel Meir Plancey

### Presidents

Sharon & Jonathan Goldstein  
Julian Taylor

### Honorary Guardians

Deborah & Philippe Katz

### Chair of Patronage

Linda Loftus

### Manchester Co-Chairs

Candice Dwek and Daniel Hamburger



## STRUCTURE, GOVERNANCE & MANAGEMENT

Camp Simcha is a registered charity and 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.

In April 2024 after 18 years of leading Camp Simcha as CEO, Neville Goldschneider left the charity to pursue further life ambitions. We would like to thank him for building and developing Camp Simcha through these years and especially for all the support, love and care for every child that Camp Simcha has worked with over this time. We wish him much success, and happiness in the future.

Chief Executive, Daniel Gillis, appointed 11 April 2024, now leads the Senior Leadership Team (SLT) comprising department heads: Services, Family Liaison, Fundraising, Marketing and Communications, Finance, and Operations.

Camp Simcha utilises the Charity Governance Code (November 2020) as a development tool in all areas of governance.

In mid 2024, sub-committees of the Board of Trustees were merged to simplify the governance structure. This better matched trustees' skills allocation and oversight of key charity activities in line with individual trustee responsibilities. Sub-committees take delegated responsibility to oversee key areas of the charity on behalf of the main Board in line with their terms of reference and as required. Membership is drawn from the main Board and experienced lay leadership.

The trustees of the charity are appointed by current trustees for at least three years.

Any competent trustee may be reappointed. New trustees all take part in an induction programme that includes their responsibilities. Trustees undergo safeguarding training and are also encouraged to attend suitable external training events to enhance their role.

Committee	Delegated Responsibility
<b>Finance, Audit, Investment &amp; Remuneration</b>  Chair: Tanya Persey Members: Michael Abrahams, Arie Gilbert, Elaine Kerr, Simon Johnson	<ul style="list-style-type: none"> <li>- Financial governance oversight</li> <li>- Monitoring overall financial position and reserve policy</li> <li>- Budgeting and financial performance management</li> <li>- Oversight of the financial audit process</li> <li>- Sets and monitors the charity's investment policy</li> <li>- Oversight of remuneration policy</li> </ul>
<b>Risk &amp; Assurance</b>  Chair: Lisa Scott Members: Gideon Glass, Jeremy Herman, Simon Pollock	<ul style="list-style-type: none"> <li>- Oversight of risk management and operational and regulatory risk analysis</li> <li>- Monitoring all policies and practices across the charity</li> <li>- Oversight of compliance with all aspects of the law, relevant regulations, regulatory guidance and good practice</li> <li>- Report to the board on any material risk and assurance developments</li> </ul>
<b>Services</b>  Chair: Elaine Kerr Members: Mandy Isaacs, Karen Millet, Yisroel Meir Plancey	<ul style="list-style-type: none"> <li>- Oversight of all services including assessment and monitoring of safety and effectiveness</li> <li>- Supporting on services Strategy</li> <li>- Safeguarding policy oversight</li> <li>- Reporting to the Board on service work and proposed new services</li> </ul>





## OBJECTIVES & ACTIVITIES

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

**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.

## WHO WE SUPPORT

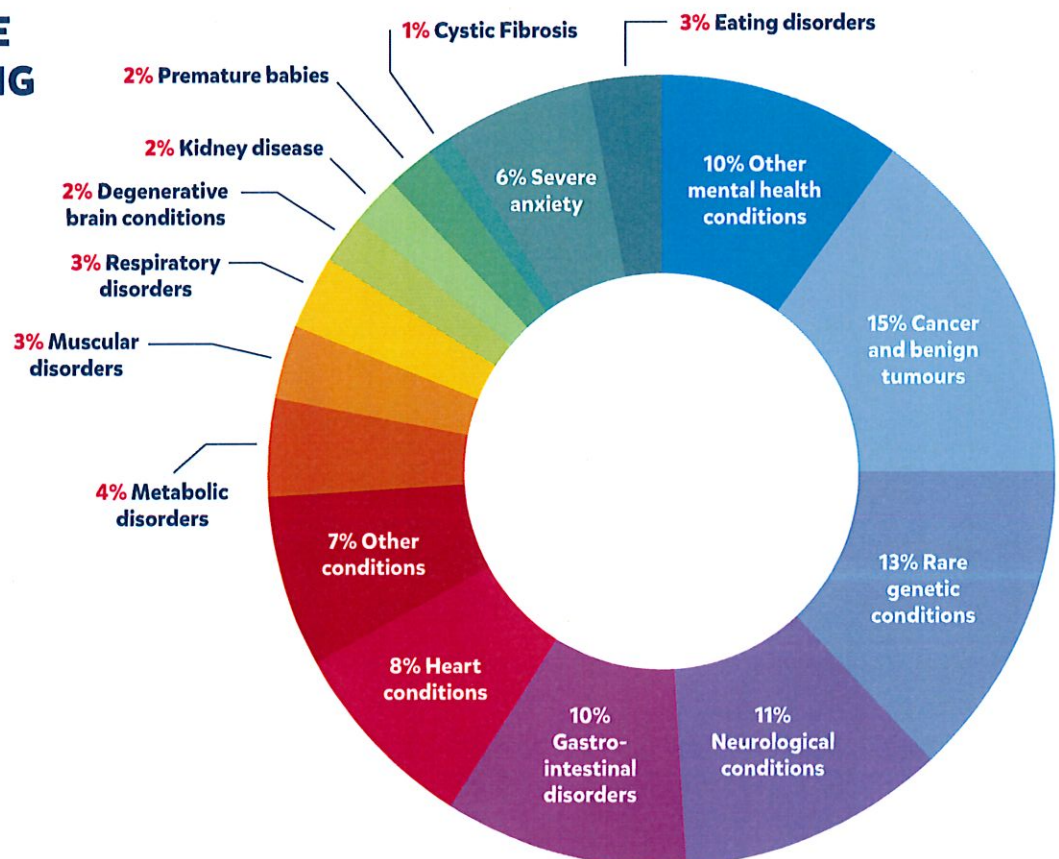
We currently support families with children with over 50 different conditions that are life-limiting, life-threatening or life-changing.

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.

## HOW WE SUPPORT

1. Practical and Emotional Support
2. Therapeutic Support
3. Powerful Positive Experiences
4. Communities of Support Groups
5. School, Hospital and Community Initiatives

## CONDITIONS WE ARE SUPPORTING





## 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 one single access point provides invaluable peace of mind.

FLOs work closely 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 affecting how a family is coping to ensure Camp Simcha offers support with the greatest impact.

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 regular assessment of families, understanding the impact of services on families.

### 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 to 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

In conjunction with the child's school, Camp Simcha can help with tutors 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 that they have support when they are receiving overseas treatment.





## Sebastian's Story

**Sebastian was born two months early with four very rare and complex heart conditions needing surgery at two weeks old. His mum Chanie is sole carer to Sebastian and his four-year-old sister Sidney.**

Unable to take any food orally, Sebastian has to be tube fed seven to 10 times a day.

Every cough or cold is a threat – his heart cannot cope with viruses, so they invariably result in an emergency hospital admission.

A second surgery last November, to mend some of the holes in Sebastian's heart in the hope of getting him to his early teens before he would need a transplant, resulted in him going into cardiac arrest and being put on life support. After four months in hospital, surgeons reversed the surgery.

Camp Simcha came into the family's life just after Sebastian's first surgery, providing family support, night-time respite, crisis meals and hospital transport.

The charity also sends in trained carers at home and volunteer support when Sebastian is in hospital to enable Chanie to spend time with Sidney.



“

**I genuinely don't know what I would do without Camp Simcha. Having a seriously ill child is brutal when there are two parents, when there is only one - you just can't imagine. But with Camp Simcha I don't feel like I am on my own.”**



## 2. THERAPEUTIC SUPPORT

### Therapy including counselling, family therapy and psychotherapy

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.

### 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.





## Zack's story

**Two-year-old Zack was diagnosed with a benign brain tumour in 2023 when he was just six months old. He had a 10-hour surgery to remove the tumour but scans three months later showed the tumour had returned and needed further treatment. Zack has recently completed an 18-month chemotherapy course.**

Camp Simcha has been supporting Zack's family – parents Louise and Sam and his two older siblings – since his surgery, providing practical help such as hospital transport and crisis meals, as well as family support, therapeutic art sessions, residential retreats and outings.

Louise says: "Camp Simcha really helped us get through those first weeks, sending in food and helping my kids with fun outings and activities for them to do at home with my parents, while we were at the hospital.

"Camp Simcha arranged therapeutic art sessions for my older son Jake to express his feelings and also a volunteer Big Sister who has changed their lives for the better. She takes them out for pizza, bike rides, and comes over and does lots of fun things. They actually talk to her about things that they don't talk to me about. Jake's one to one sessions with the Camp Simcha art teacher have been really good for him as he doesn't talk about his feelings. She is helping him more than she knows."



“

**I don't think we would have got through this hard time that we all are going through without Camp Simcha in our lives... they have really helped us grow as a family and supported us in every way that we have needed.”**



### 3. POWERFUL POSITIVE EXPERIENCES

#### Big Brother and Big Sister Volunteer Programme

Camp Simcha's '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. With the support of Big Brother and Big Sister volunteers this service focuses on support events and fun activities just for the siblings, including outings, group therapeutic arts sessions and sibling retreat.



#### Teenage Programme

Our Chevre Girls and Chevre Boys programmes are focused on supporting teenagers in geographic groups with culturally and age appropriate activities in a fun, relaxed environment which enables them to find peer support and build connections with others who understand their daily challenges.

#### 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, run with delivery support from volunteers, 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 families coping with 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.





## Saul's story

Five-year-old Saul is currently receiving treatment for leukaemia and has been supported by Camp Simcha for this past year. The intensive treatment, administered via a Hickman line, has left him with sensory sensitivities so Saul finds his dressing gown much more comfortable than regular clothes – but when he attends Camp Simcha outings and retreat wearing it, he doesn't feel self-conscious.

Chemotherapy makes Saul much more vulnerable to infections, so much so that the family almost missed Camp Simcha's annual residential summer retreat - they went straight from his hospital bed to the retreat.

This respite came at a crucial time for the family. Over the eight months prior to retreat they had spent two weeks at home, with the rest consumed by exhausting hospital stays.

Saul's mum explains that the moment they stepped into the hotel 'something shifted.'



“

The energy, the joy, the spirit that Camp Simcha creates – it was as though it breathed life into him. Within minutes he was smiling, laughing, exploring and playing.

For the next two and a half days he was filled with a kind of energy we hadn't seen in months. It was the opposite to what we had been watching for the last eight months in hospital, instead of draining his life, retreat poured life back into him.”



## 4. Communities of Support Groups

These are condition-specific support groups for parents ensuring they remain connected to the charity and other families even once their child's conditions has passed crisis stage. Parents can attend regular group meetings, information events with specialist speakers and be part of a facilitated WhatsApp group. Groups to date include Diabetes, IBD, Epilepsy, Premature Babies and Eating Disorders.

“

As a mother of a child with Crohn's, being part of a community of others who totally understand the challenges is hugely beneficial. The knowledge, support and empathy provided are second to none and we are both so grateful to Camp Simcha for providing this community.”

## 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 Health Initiatives

Camp Simcha teams up with Joely Bear and Edgware Community Blood Centre to run three annual blood drives encouraging the community to donate their blood. In addition, this year 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 and organisations, 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.





### **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 13,000 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 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.

**Whittington Hospital Play Specialist Flo says the Camp Simcha's cuddly Simi monkeys are more than a 'nice to have' on the wards.**

“

“On one occasion I was called to see a little boy who was so anxious about his forthcoming surgery, he was sobbing. Mum asked if we could help calm him down so I handed him a Camp Simcha Simi monkey. Later in the day I saw him being wheeled down to surgery, no longer crying and cuddling up to his little monkey.

“On another day a little girl arrived in outpatients holding a Simi close to her chest. I wondered where she had got it and it turned out another staff member had given it to her on a previous visit and Simi was now her close companion!

“Sometimes after a procedure Simi gets a plaster on his leg or arm at the same time the child receives ones so they get to 'support one another'!”





## Volunteering round up

### With thanks to our Volunteers

Camp Simcha's volunteers are the lifeblood of our organisation – without them our work would not be possible.

Well over 700 people volunteer to help deliver the charity's direct services each year, 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; trustees; professional advisors and other central functions.

Camp Simcha also benefits from a wealth of knowledge and expertise provided by a medical professionals, including paediatricians, 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.







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Trustees' Annual Report  
For the Year Ended 31 December 2024

## 2024 Services Highlights

### January

**4-day Shabbat retreat**

### February

**Dads' Go karting event in Manchester  
and Crazy Golf in London**

### March

**Chevra Teenage Girls' group Games Night;  
Purim parties in London and Manchester  
and at Great Ormond Street Hospital**

### April

**New CEO Daniel Gillis takes over;  
New Equine Therapy programme begins;  
Chevra Teenage Boys' group Laser Quest**

### May

**Mums' Spa days in London and  
Manchester; 3-day Sibling Retreat**

### June

**3-day Family retreat, Communities of  
Support launches with IBD and Diabetes  
groups**

### July and August

**Keshet Summer Day Scheme – 13 outings in London and Manchester attended  
by 75% of our families; 17 children attend Camp USA**

### September

**Tides group volunteering event for Rosh  
Hashanah packing; Epilepsy Communities  
of Support group launches**

### October

**Support for 18+ begins; Succot outing to  
Gulliver's Land and Chessington World  
of Adventures**

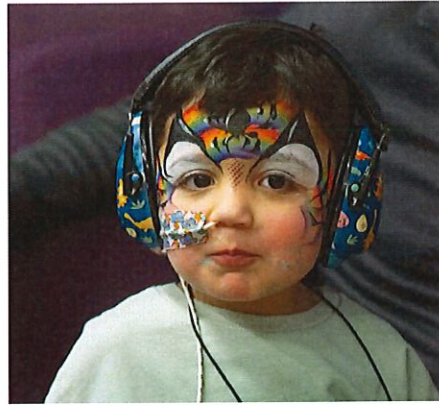
### November

**World Premature Day marked in hospital,  
Toy Drive**

### December

**Chanukah parties in London and  
Manchester and Great Ormond Street  
Hospital; 4-day Children's retreat**



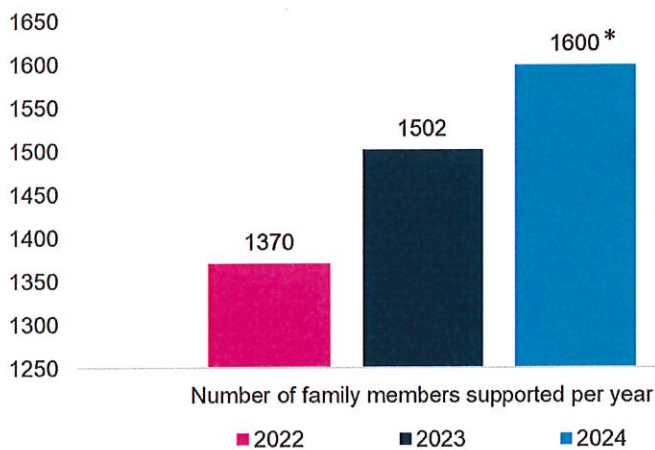




## ACHIEVEMENTS AND PERFORMANCE

In 2024, we continued to deliver life-changing support to our families.

- We take pride in maintaining **uninterrupted family support services and programmes** during the **transition in senior leadership** in April 2024. Following an external recruitment process commissioned by the trustees, Daniel Gillis was appointed Chief Executive and has continued to advance the momentum and drive of our services strategy supporting **our highest number of families members** which reached 1600\* in 2024.



- This year we have expanded services for individual family members by introducing **new support networks for fathers** and improving our **sibling teenage programmes (called Chevra)** to ensure older siblings are supported too with evenings out and peer support connections to help combat the isolation often associated with having a sick sibling.

- While we support the whole family, few fathers choose to access our formal therapeutic interventions. Feedback from a series of focus groups made it clear there was more we could be doing for dads to mitigate some of the emotional impact of having a seriously ill child. Our new dads' networks in London and Manchester give fathers opportunities to support each other and share their similar experiences in a relaxed, fun environment providing respite.



- In addition, we expanded our support criteria to **assist existing families after their child turns 18**, helping them through the transition from child to adult services. This critical extension ensures continuity of care through challenging life stages.

\*Excludes beneficiaries from our Communities of Support



- We were also proud to **launch our Communities of Support** this year - peer groups centred around specific conditions. These groups offer families vital information and, crucially, a sense of connection, even when they no longer need direct crisis services. **Combatting the isolation** of chronic illness, this initiative provides ongoing, essential support.
- A 30% rise in referrals for families who have a child with a **serious mental health condition now represents 19% of our families** (up from 10% in 2023). With our unique approach of providing holistic support for these parents and siblings, we work with other organisations and agencies both within and outside the community to make a meaningful difference for these family members coping with a child with a serious mental health condition.
- **Collaboration** is core to how we operate. By partnering with other community and external organisations, we aim to reduce duplication and maximise the support available to families. This approach helps ensure every family gets the comprehensive care they deserve in the most cost-effective way which has the greatest impact.



- None of these achievements would have been possible without our generous donor support. **Donor engagement** is central to our financial sustainability. We provided appropriate transparent communications and opportunities to see our work firsthand to continue our strategy of income diversification and building our supporter numbers.





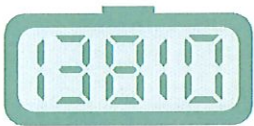
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Trustees' Annual Report  
For the Year Ended 31 December 2024

# OUR YEAR IN NUMBERS

\*Numbers are rounded to the nearest 10

How we made an impact for  
families in the past 12 months...



family liaison and  
social worker hours



hours of respite care  
(home care and children's residential)



hospital transport  
journeys



siblings  
supported



bowls of chicken  
soup delivered



attendances at  
parties and outings



family members  
supported



family members at  
residential retreats



crisis meals  
provided



family members  
benefitted from our  
therapeutic services



children in hospital  
reached via our  
outreach programme



Big Brother and  
Big Sister  
volunteer hours



## RISK & SAFEGUARDING

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 trustees assess the principal charity risks. The Risk and Assurance sub-committee is delegated responsibility over these risks and ensures robust risk management practices are in place.

SLT regularly monitors these risks documented in the risk register, to ensure that the appropriate controls and further mitigations are in place or actioned.

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.

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

Trustees have overall responsibility for ensuring there are proper safeguarding procedures and policies in place to ensure the safety and protection of children and young adults we support, including taking the following action:

- Annual review of safeguarding policy with support from external experts.
- All trustees, staff and volunteers are trained based on these policies.
- Services sub-committee oversees safeguarding throughout the charity and assists in this regular reporting to trustees.
- Designated Safeguarding Leads receive appropriate training for their key roles.
- Safeguarding assessment practices, so that individual events are always managed in a way that protects young people, staff and volunteers.
- System of internal safeguarding alerting by Services staff and Family Liaison Officers (FLOs), which has enabled us to clearly track all cases and produce appropriate confidential reporting for the Services Committee.
- Professional recruitment practices include DBS (Disclosure and Barring Service) checks for all staff and volunteers.

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 2024, policies have been updated with reference to changes in legislation and reflecting on Safeguarding cases from the wider charity sector.

The Chief Executive, as the Services Committee representative, briefs trustees on safeguarding at each meeting utilising the anonymised master safeguarding log when needed.



## FINANCIAL REVIEW

Our financial strategy is forward-looking, with strong budgetary control and regular review of longer-term cashflow forecasts.

Our priority is to remain sustainable in the longterm and in a position to achieve our objects and support our community.

As with all charities, we aim to support current and new qualifying families while carefully managing costs. Like many service charities, a significant portion of our spending goes to staff who support and provide services to beneficiary parents and their children.

We focus on a high-impact, low-cost approach; reviewing existing provisions and directing our budgets towards initiatives that can positively impact more families; provide the greatest benefit to families; prioritising families in greatest need; leveraging community resources and volunteer support and continuing to build partnerships with other organisations and community groups to share resources and reduce costs.

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.

Strong financial systems are in place to manage all funds appropriately. A new cloud-based accounting system, AccountsIQ, has been implemented to improve speed of financial reporting and support efficient decision-making.

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 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 resulted in predictable income to help achieve income targets in 2024 which had a budgeted deficit. Trustees acknowledged that this fixed income would be higher than returns we had achieved on the charity investment fund to date. Quilter Cheviot advised trustees on the liquidation of 75% of the total portfolio value which was then reinvested into gilts, based on our 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 longerterm capital appreciation.

Our short-to-medium-term funds are invested on a cash management platform and diversify risk away from the main day-to-day banking arrangements supporting our liquidity.

The Statement of Financial Activities sets out our 2024 results.

In 2024, Camp Simcha's income reached £2,339,688. (2023: £4,285,645). Refer to Fundraising Strategy for more on voluntary income generation. Investment income including dividend income and interest income grew 20% in 2024 to £151,426.

Expenditure grew to £3,138,667 in 2024 (2023: £2,933,609). Prudent management of all spending budgets ensured charitable activities costs only grew in line with beneficiary numbers c.6% resulting in a net deficit of £798,979 before unrealised investment gains.



Our biennial fundraising cycle budgets alternating years of net deficits and net surpluses. In 2023 Camp Simcha had a successful biennial online campaign and therefore was in surplus and 2024 was a deficit year because there was no online campaign. A net surplus is budgeted for 2025, supported significantly by our successful online fundraising campaign in March 2025.

## RESERVE POLICY

Camp Simcha has a policy to target free reserves of at least 9 - 12 months of expenditure. As at 31 December 2024, the charity had free reserves of £3,274,856 equating to 11.5 months of forecast expenditure for 2025.

We currently have free reserves within our target band. This feels like an appropriate level of reserves, noting the uncertain economic climate, and the reliance on largely community donors to fund all activities. As we run 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 £3,274,856 is an appropriate level of free reserves held on 31 December 2024, noting the difficulty in forecasting future voluntary donations.

The trustees reviewed the Reserves Policy of the charity in September 2025, reflecting on general market conditions uncertainty 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 remains difficult to forecast.

Key factors considered include Camp Simcha's income being derived solely from voluntary donations with the charity receiving no statutory funding; and growing community need, evidenced from 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 our 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 review this position on a regular basis. We 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 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.

We receive no government funding and are entirely reliant on voluntary income. Our fundraising strategy is split into two key areas: around 50% of our income is derived from a relatively small number of major donors and charitable trusts, and the remaining 50% from a large number of small donations from the wider community.

Camp Simcha has c500 major donors who donate over £1,000 per year. We keep them engaged and informed throughout the year to ensure ongoing support. We have a tiered Patronage scheme: Friends (£3k+), Patrons (£7.5k+), Benefactors (£15k+), Guardians (£25k+) and Diamond Guardians (£50k+).

We run a series of fundraising events and campaigns throughout the year. We send two postal appeals in March and September - these appeals have grown in income over recent years and now generate close to £200,000.

New events in 2024 included a Patrons Dinner which raised £500,000 and helped us nurture relationships with our top donors, a Whisky Event which was attended by 140 guests and raised c£70,000, and a Ladies Wellness Event in Manchester attended by 70 guests. Our annual Ladies Lunch raised £170,000 and was attended by over 350 guests.





Over 100 participants took on a Challenge event for Camp Simcha in 2024, raising £115,000. Challenge events included the London and Manchester Marathons, the Great Manchester Run, the Maccabi GB Community Fun Run and our first fundraising Abseil Event in Manchester.

Thanks to the continued support of the Loftus Charitable Trust, we have continued to grow our Bnei Mitzvah Programme – 100 participants in London and 55 in Manchester were recruited for the 2024-2025 cohort.





## ASPIRATIONS FOR THE FUTURE

### 1. Championing Our Families: Working with Government, Politicians and Civil Servants

As the needs of families facing serious childhood illness evolve, so too must the systems that serve them. Through the sterling work of the Jewish Leadership Council, Camp Simcha is furthering engagement with governmental and statutory bodies to ensure the unique challenges of our families are properly understood and addressed, and we are the spokespeople for paediatric illness in the Jewish community.

We are actively building relationships with local and national government representatives, including MPs, health department officials, and NHS policymakers. By presenting evidence-based insights and highlighting real stories from our frontline work, we aim to influence decisions around paediatric care pathways, respite support, and mental health services.

### 2. Strengthening Our Communities of Support

The Communities of Support model introduced in 2024 marked a strategic shift in how we engage with a broader range of families. In 2025, we plan to expand this model further, layering in new condition-specific groups and facilitating peer-led forums, and expert-led sessions on navigating the specific conditions.

These groups not only help reduce isolation but also empower families with condition-specific knowledge and practical tools. In addition the communities have given Camp Simcha the ability to strengthen its wraparound support model, delivering scalable yet personal support that bridges the gap between general community services and the intensive Camp Simcha intervention.

### 3. Expanding Financial Partnerships: Engaging New Audiences

Diversifying and future-proofing our income sources remains critical to our sustainability. We are investing time and resources to include:

- **Business Network:** Through a new committee, we aim to engage professionals from corporate organisations and SMEs to attract new donors, particularly from different demographics, expanding the donor base while strengthening relationships with existing supporters.
- **Young Network:** We are looking at ways to foster new relationships with the next generation of engaged donors, volunteers, and ambassadors. This includes networking events and meaningful volunteer engagement.
- **New Grant Partners:** We are proactively building relationships with trusts and foundations previously untapped.



## **4. Maximising Impact: Making Every Pound Count**

At a time of economic uncertainty, Camp Simcha remains committed to budget-conscious innovation. We are reimagining how we deliver impact by leveraging existing infrastructure, partnerships, and a growing volunteer base.

This includes:

- **Volunteering Opportunities:** From hospital transport to deliveries, we're introducing ways to get more volunteers in the charity and creating opportunities with greater impact which will also support a sustainable budget.
- **Partnership Delivery:** Collaborating with specialist charities and community organisations to co-deliver services and avoid duplication.
- **Smarter Resource Allocation:** Through the continuous supervision of Family Liaison Officers and Family Assessment we aim to put resources where they are most needed and have the greatest impact. As the charity grows in numbers it is vital that we think carefully about how we balance the budget, whilst not introducing waiting lists for services.

This approach allows us to reach more families and deliver deeper impact without proportionately increasing expenditure.

## **5. Building Advocacy and Volunteering in Schools and Communities**

To ensure long-term community awareness and advocacy, we are embedding our mission in local schools, youth groups, and synagogue groups. A restructured schools programme will include workshops being delivered by trained individuals, to spread the message and mission of Camp Simcha.

Our aim is to cultivate the next generation of supporters and ensure young people understand the realities of childhood illness within their communities.



## Statement of Trustees' Responsibilities

The Board of 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 Board of 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:

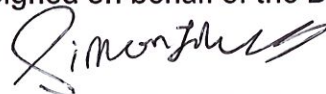
- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

The Board of 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 Board of Trustees:



**Simon Johnson**

**Chair**

Date:

17<sup>th</sup> sept 2025



## Opinion

We have audited the financial statements of Camp Simcha for the year ended 31 December 2024 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 2024 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](http://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

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

Date:

18 September 2025

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Statement of Financial Activities  
(incorporating an Income and Expenditure Account)  
For the Year Ended 31 December 2024

	Note	Unrestricted Funds £	Restricted Funds £	2024 Total Funds £	2023 Total Funds £
<b>Income from:</b>					
Donations and legacies	3	1,621,339	145,763	1,767,102	3,881,659
Other fundraising	4	341,379	79,781	421,160	277,930
Investment income	5	151,426	-	151,426	126,056
<b>Total income</b>		<u>2,114,144</u>	<u>225,544</u>	<u>2,339,688</u>	<u>4,285,645</u>
<b>Expenditure on:</b>					
Generating voluntary income	6	621,538	-	621,538	567,069
Charitable activities	6	2,329,779	187,350	2,517,129	2,366,540
<b>Total expenditure</b>		<u>2,951,317</u>	<u>187,350</u>	<u>3,138,667</u>	<u>2,933,609</u>
<b>Net (expenditure)/ income before net gains/(losses) on investments</b>		(837,173)	38,194	(798,979)	1,352,036
Net gains /(losses) on investments		<u>1,194</u>	<u>-</u>	<u>1,194</u>	<u>68,918</u>
<b>Net (expenditure)/ income for the year</b>	7	(835,979)	38,194	(797,785)	1,420,954
Transfer between funds		<u>310</u>	<u>(310)</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		(835,669)	37,884	(797,785)	1,420,954
<b>Reconciliation of funds:</b>					
Total funds brought forward		4,629,477	47,039	4,676,516	3,255,562
<b>Total funds carried forward</b>		<u>3,793,808</u>	<u>84,923</u>	<u>3,878,731</u>	<u>4,676,516</u>

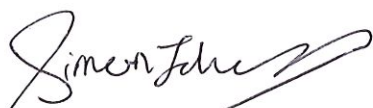
There were no other recognised gains or losses other than those stated above.  
The attached notes form part of these financial statements.



	Note	2024 £	2024 £	2023 £	2023 £
<b>Fixed assets:</b>					
Tangible assets	9		21,952		27,276
Investments	10		<u>1,375,935</u>		<u>1,320,519</u>
			1,397,887		1,347,795
<b>Current assets:</b>					
Debtors	11	108,655		96,839	
Cash at bank and in hand		<u>2,608,894</u>		<u>3,328,445</u>	
		2,717,549		3,425,284	
<b>Liabilities:</b>					
Creditors: amounts falling due within one year	12	<u>236,705</u>		<u>96,563</u>	
<b>Net current assets</b>			<u>2,480,844</u>		<u>3,328,721</u>
<b>Total net assets</b>			<u>3,878,731</u>		<u>4,676,516</u>
<b>Funds</b>	14				
Restricted funds			84,923		47,039
Unrestricted funds:					
Designated funds		497,000		342,000	
General funds		<u>3,296,808</u>		<u>4,287,477</u>	
Total unrestricted funds			<u>3,793,808</u>		<u>4,629,477</u>
<b>Total funds</b>			<u>3,878,731</u>		<u>4,676,516</u>

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

Approved by the Trustees on 17<sup>th</sup> Sept 2025  
and signed on their behalf by:



Simon Johnson  
Chairman

Company registration no. 11478657

The attached notes form part of the financial statements.



Statement of Cashflows  
For the Year Ended 31 December 2024

	Note	2024 £	2024 £	2023 £	2023 £
<b>Net cash provided by / (used in) operating activities</b>	<b>15</b>		<b>(813,035)</b>		<b>624,180</b>
<b>Cash flows from investing activities:</b>					
Interest/ rent/ dividends from investments		151,426		126,056	
Sale/ (purchase) of fixed assets		(3,720)		(8,162)	
Sale/ (purchase) of investments		(54,222)		(45,080)	
<b>Cash provided by / (used in) investing activities</b>			<b>93,484</b>		<b>72,820</b>
<b>Cash flows from financing activities:</b>					
Repayments of borrowing		-		-	
Cash inflows from new borrowing		-		-	
Receipt of endowment		-		-	
<b>Cash provided by / (used in) financing activities</b>			<b>-</b>		<b>-</b>
<b>Change in cash and cash equivalents in the year</b>			<b>(719,551)</b>		<b>697,000</b>
Cash and cash equivalents at the beginning of the year			<b>3,328,445</b>		<b>2,631,445</b>
Change in cash and cash equivalents due to exchange rate movements			-		-
<b>Cash and cash equivalents at the end of the year</b>	<b>16</b>		<b>2,608,894</b>		<b>3,328,445</b>



## 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 £	2023 Total £
<b>Income from:</b>			
Donations and legacies	3,323,416	558,243	3,881,659
Other fundraising	267,526	10,404	277,930
Investment income	126,056	-	126,056
<b>Total income</b>	<b>3,716,998</b>	<b>568,647</b>	<b>4,285,645</b>
<b>Expenditure on:</b>			
Generating voluntary income	567,069	-	567,069
Charitable activities	1,745,790	620,750	2,366,540
<b>Total expenditure</b>	<b>2,312,859</b>	<b>620,750</b>	<b>2,933,609</b>
<b>Net income / expenditure before gains / (losses) on investments</b>	<b>1,404,139</b>	<b>(52,103)</b>	<b>1,352,036</b>
Net gains / (losses) on investments	68,918	-	68,918
<b>Net income / expenditure</b>	<b>1,473,057</b>	<b>(52,103)</b>	<b>1,420,954</b>
Transfer of funds from Camp Simcha Trust	164	(164)	-
<b>Net movement in funds</b>	<b>1,473,221</b>	<b>(52,267)</b>	<b>1,420,954</b>
Total funds brought forward	3,156,256	99,306	3,255,562
<b>Total funds carried forward</b>	<b>4,629,477</b>	<b>47,039</b>	<b>4,676,516</b>



### 3 Income from donations and legacies

	Unrestricted	Restricted	2024 Total	2023 Total
	£	£	£	£
Donations	1,306,462	120,741	1,427,203	720,622
Crowdfunding campaign	249,016	25,022	274,038	2,729,510
Donations in kind	50,861	-	50,861	40,286
Legacies	15,000	-	15,000	391,241
	<u>1,621,339</u>	<u>145,763</u>	<u>1,767,102</u>	<u>3,881,659</u>

Included in unrestricted "income from donations and legacies" are non-monetary gifts aggregating £50,861 (2023: £40,286). This amount has similarly been included within Unrestricted Charitable Activities (Note 6).

### 4 Other fundraising

	Unrestricted	Restricted	2024 Total	2023 Total
	£	£	£	£
Sponsored and other events	341,379	79,781	421,160	277,930
	<u>341,379</u>	<u>79,781</u>	<u>421,160</u>	<u>277,930</u>

### 5 Income from investments

	Unrestricted	Restricted	2024 Total	2023 Total
	£	£	£	£
Bank interest	143,040	-	143,040	94,850
Dividends	8,386	-	8,386	31,206
	<u>151,426</u>	<u>-</u>	<u>151,426</u>	<u>126,056</u>



## 6 Analysis of expenditure

	Charitable expenditure		Total cost of generating voluntary income	2024 Total	2023 Total
	Family Services £	Community Programmes & Outreach £	£	£	£
Direct Staff costs	644,604	182,596	280,043	<b>1,107,243</b>	1,019,709
Other direct costs	1,193,318	158,547	258,180	<b>1,610,045</b>	1,562,383
<b>Support costs</b>					
Staff costs	153,893	28,565	44,967	<b>227,425</b>	163,053
Governance	4,489	833	1,312	<b>6,634</b>	5,568
Financial Management	12,685	2,354	3,706	<b>18,745</b>	30,742
Information Technology	36,629	6,799	10,703	<b>54,131</b>	34,950
Premises (including depreciation)	25,196	4,677	7,362	<b>37,235</b>	40,228
Central costs (including insurance)	34,985	6,494	10,222	<b>51,701</b>	53,232
Compliance & Human Resources	17,261	3,204	5,043	<b>25,508</b>	23,744
<b>Total expenditure 2024</b>	<b>2,123,060</b>	<b>394,069</b>	<b>621,538</b>	<b>3,138,667</b>	-
<b>Total expenditure 2023</b>	<b>1,978,657</b>	<b>387,883</b>	<b>567,069</b>	-	<b>2,933,609</b>

Family services includes practical and emotional beneficiary 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 Programme and the Champions Programme for outreach to families who can benefit from Camp Simcha services.

Included within Community Programmes & Outreach charitable activities are non-monetary gifts aggregating £50,861 (2023: £40,286). This amount has similarly been included within Income from donations and legacies (Note 3).



**7 Net (expenditure)/ income for the year**

This is stated after charging / (crediting):	<b>2024</b>	<b>2023</b>
	£	£
Operating lease rentals:		
Property	<b>49,028</b>	49,028
Depreciation	<b>9,044</b>	9,108
Auditor's remuneration:		
Audit fees	<b>5,500</b>	4,667

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

Staff costs were as follows:	<b>2024</b>	<b>2023</b>
	£	£
Salaries and wages	<b>1,171,749</b>	1,029,322
Social security costs	<b>108,427</b>	87,021
Employer's contribution - defined contribution pension schemes	<b>54,492</b>	66,419
	<b><u>1,334,668</u></b>	<b><u>1,182,762</u></b>

	<b>2024</b>	<b>2023</b>
	No.	No.
£70,000 - £79,999	-	2
£80,000 - £89,999	2	2
£100,000 - £109,999	1	-

The total employee benefits including pension contributions of the key management personnel for the year was £533,184 (2023: £587,591).

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:

	<b>2024</b>	<b>2023</b>
	No.	No.
Charitable activities	<b>17</b>	15
Income generation	<b>4</b>	4
Support	<b>4</b>	3
	<b><u>25</u></b>	<b><u>22</u></b>



**9 Tangible fixed assets**

	Fixtures and fittings £	Computer & office equipment £	Total £
<b>Cost</b>			
At the start of the year	14,171	61,531	75,702
Additions in year	-	3,720	3,720
Disposals in year	-	-	-
At the end of the year	14,171	65,251	79,422
<b>Depreciation</b>			
At the start of the year	14,171	34,255	48,426
Charge for the year	-	9,044	9,044
Eliminated on disposal	-	-	-
At the end of the year	14,171	43,299	57,470
<b>Net book value</b>			
At the end of the year	-	21,952	21,952
At the start of the year	-	27,276	27,276
		<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>

**10 Investments**

<b>Listed investments</b>	<b>1,375,929</b>	1,320,513
<b>Market value at the end of the year</b>	<b>1,375,929</b>	1,320,513
<b>Movements:</b>		
Market value at the start of the year	1,320,513	1,206,515
Additions at cost	829,832	45,080
Disposals proceeds	(775,610)	-
Net gain/ (loss) on investments	1,194	68,918
<b>Market value at the end of the year</b>	<b>1,375,929</b>	1,320,513
<b>Unlisted investments</b>	<b>6</b>	6
<b>Total</b>	<b>6</b>	6
<b>Total investments</b>	<b>1,375,935</b>	1,320,519

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 2023. On 31 March 2024, 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 continued to be measured at initial cost value.



**11 Debtors**

	2024	2023
	£	£
Other debtors	17,000	31,459
Prepayments and accrued income	91,655	65,380
	<u>108,655</u>	<u>96,839</u>

Included within Other debtors is an amount of £Nil (2023: £602) due from the Camp Simcha Trust, the previous entity that carried out the activities of the Charitable Company. The dormant Camp Simcha Trust has been closed on 17 July 2025.

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

	2024	2023
	£	£
Trade creditors	43,796	59,477
Other creditors	47,730	25,823
Accruals	6,600	6,052
Deferred income	138,579	5,211
	<u>236,705</u>	<u>96,563</u>

**Deferred income**

	2024	2023
	£	£
Balance at the beginning of the year	5,211	546,171
Amount released to income in the year	(5,211)	(546,171)
Amount deferred in the year	138,579	5,211
Balance at the end of the year	<u>138,579</u>	<u>5,211</u>

**13 Analysis of net assets between funds**

	General unrestricted £	Designated £	Restricted £	Total funds £
Tangible fixed assets	21,952	-	-	21,952
Investments	1,375,935	-	-	1,375,935
Net current assets	<u>1,898,921</u>	<u>497,000</u>	<u>84,923</u>	<u>2,480,844</u>
<b>Net assets at the end of the year</b>	<u>3,296,808</u>	<u>497,000</u>	<u>84,923</u>	<u>3,878,731</u>



14 Movements in funds

	At the start of the year £	Incoming resources & gains £	Outgoing resources & losses £	Transfer between funds £	At the end of the year £
<b>Restricted funds:</b>					
Family Services	30,809	145,803	124,079	(310)	52,223
Retreat, Keshet and Camp	2,000	35,281	37,281	-	-
Other	14,230	44,460	25,990	-	32,700
<b>Total restricted funds</b>	<u>47,039</u>	<u>225,544</u>	<u>187,350</u>	<u>(310)</u>	<u>84,923</u>
<b>Unrestricted funds:</b>					
Designated funds:					
New Services & Projects	342,000	497,000	342,000	-	497,000
<b>General funds</b>	<u>4,287,477</u>	<u>1,618,338</u>	<u>2,609,317</u>	<u>310</u>	<u>296,808</u>
<b>Total unrestricted funds</b>	<u>4,629,477</u>	<u>2,115,338</u>	<u>2,951,317</u>	<u>310</u>	<u>793,808</u>
<b>Total funds</b>	<u>4,676,516</u>	<u>2,340,882</u>	<u>3,138,667</u>	<u>-</u>	<u>878,731</u>

Designated funds for 2024 continues to protect new services and new projects. It is predominantly mental health beneficiary services, and then small allocations for the acute trauma service, our 18+ provision and our Communities of Support.

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

	Year ended 31 December 2024 £	Year ended 31 December 2023 £
<b>Net (expenditure)/ income for the reporting period (As per the statement of financial activities)</b>	<b>(797,785)</b>	1,420,954
Depreciation	9,044	9,108
Interest, rent and dividends from investments	(151,426)	(126,056)
(Gains)/ losses on investments	(1,194)	(68,918)
(Increase)/ decrease in debtors	(11,816)	(37,655)
Increase/ (decrease) in creditors	140,142	(573,253)
<b>Net cash provided by / (used in) operating activities</b>	<b>(813,035)</b>	624,180



**16 Analysis of cash and cash equivalents**

	On 1 January 2024 £	Cash flows £	Other changes £	On 31 December 2024 £
Cash at bank and in hand	3,328,445	(719,551)	-	2,608,894
<b>Total cash and cash equivalents</b>	<u>3,328,445</u>	<u>(719,551)</u>	<u>-</u>	<u>2,608,894</u>

**17 Operating lease commitments**

	Property 2024 £	Property 2023 £
Less than 1 year	51,008	49,028
1 - 5 years	204,032	-
Over 5 years	-	-
	<u>255,040</u>	<u>49,028</u>

**18 Related party transactions**

There are no related party transactions in the year.