

ISRAEL GUIDE DOG CENTRE UK

England & Wales · Charity number 1188449

Details

Other names	IGDC UK
Status	Registered
Legal form	CIO
Registered	2020-03-10
Register	View on the Charity Commission register

Contact

Address	25 Beech Drive Borehamwood WD6 4QU
Phone	02080903455
Email	info@israelguidedog.org.uk
Website	www.israelguidedog.org.uk

Activities

Objects: THE OBJECTS OF THE CIO ARE: THE RELIEF OF VISUALLY IMPAIRED PEOPLE AND OTHERS WITH PHYSICAL OR MENTAL DISABILITIES BY SUPPORTING AND PROMOTING SUCH WORK OF THE ORGANISATION KNOWN AS THE ISRAEL GUIDE DOG CENTRE FOR THE BLIND ('THE CENTRE') AS IS CHARITABLE ACCORDING TO THE LAWS OF ENGLAND AND WALES, INCLUDING THROUGH, BUT NOT LIMITED TO: (1) THE PURCHASE, BREEDING OR OTHERWISE ACQUIRING AND TRAINING OF DOGS AS GUIDE DOGS FOR THE VISUALLY IMPAIRED OR SERVICE OR THERAPY DOGS FOR THOSE WITH OTHER PHYSICAL OR MENTAL DISABILITIES, AND TO PROVIDE SUCH OTHER SUPPORT, FACILITIES OR SERVICES TO SUCH OF THOSE PERSONS AS THE CENTRE MAY FROM TIME TO TIME DEEM FIT; AND (2) SUCH ANCILLARY ACTIVITIES AS ARE CONSISTENT WITH THE FOREGOING TO RAISE FUNDS FOR AND AWARENESS ABOUT THE ACTIVITIES OF THE CENTRE AND THE WAYS IN WHICH VISUALLY IMPAIRED PEOPLE AND OTHERS WITH PHYSICAL OR MENTAL DISABILITIES ARE ASSISTED THROUGH THE CENTRE'S WORK.

Activities: The relief of blind, visually impaired and disabled persons resident in Israel by promoting such work of the institution known as the Israel Guide Dog Centre for the blind as is exclusively charitable.

Classification

- **How:** Makes Grants To Organisations
- **What:** Disability
- **Who:** People With Disabilities

Geography

- Israel
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£695,492	£932,655	£322,902	2
2024-12-31	£626,061	£507,336	£560,065	0
2023-12-31	£494,513	£403,347	-	-
2022-12-31	£398,403	£508,937	-	-
2021-12-31	£796,635	£761,873	£460,707	0
2020-12-31	£0	£0	-	-

Trustees

Name	Role	Appointed
Marc Jonathan Benjamin	Chair	2020-02-20
Adam Blake		2020-02-20
Lisa Marlowe		2026-03-12
Mason Hadleigh Bloom		2022-02-23
Michael Stoller		2020-02-20
Nicola Nathan		2026-03-12
PATRICIA SIMONE WARD		2021-08-12
Tina Mandy Son		2021-08-12

Accounts

Israel Guide Dog Centre UK

Charity No. 1188449

Company No. CE021058

Trustees' Report and Unaudited Accounts

31 December 2025

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Chairman's Report

for the Year Ended 31 December 2025

Financial Review and Reserves Policy

Income received increased this year from £626,061 in 2024 to £695,492 in 2025. This, together with utilising our reserves, allowed us to send an unprecedented £771,343 to the Centre. On paper this resulted in a deficit of £237,163, but this was due to the trustees' decision to put our accumulated assets to the best possible immediate use. At the end of the year we retained £322,902 in reserves, in line with our reserves policy of maintaining sufficient funds to cover approximately six months of overheads and six months of planned operational remittances to the Centre in Israel.

Achievements and Performance

After two long years, 2025 saw the release of the last hostages held in Gaza and the repatriation of the remains of those killed, but ongoing conflicts on several fronts continued to present the severest of challenges to all Israelis, both emotionally and physically. As always, the Israel Guide Dog Centre has risen to these challenges, providing practical and emotional support to clients living with sight loss, PTSD or children with autism or dealing with trauma, all the while contending with air raid sirens and the disruptions that are now a part of everyday life.

Sustaining the team in Israel, and those of us in the diaspora supporting their vital work, is the knowledge that the guide dogs and service dogs produced by the Centre will continue to make a life changing difference to many hundreds of clients for years to come.

Due to the increasing demand for the Centre's services, and the development of a new, state-of-the-art Veterinary Clinic generously supported by so many donors in the UK, we have been delighted to be able to send an incredible £771,343 to the Centre in 2025. This has not only funded the day-to-day operations of the Centre but also structural improvements, such as the installation of solar panels that will significantly cut both the Centre's energy bills and its carbon footprint.

Increasing the number of dogs produced by the Centre to meet the ever growing demand is itself a challenge, as the Centre's own highly trained guide dog trainers only have finite capacity to train new trainers. We have been pleased to be able to help address this problem by funding a personnel training programme at a guide dog school in Australia, which will begin in 2026, and also the training of three dogs at a guide dog school in the Czech Republic, who learned the commands they need in Ivrit before completing their training in Israel.

The ongoing collaboration with the UK continued, with the supply of a new breeding dog, Bessie, collected last August by the Centre's Founder and Co-CEO Noach and Orna Braun, who leads the puppy breeding and development programme. Bessie is part of the European Breeding Cooperative scheme, which aims to improve the supply and quality of guide and assistance dogs.

This all helps the Centre to maintain its lifelong support for those who already have a guide or support dog which, when it earns its well-deserved retirement, needs to be replaced, as well as the new clients who come to us for help. All of these services are provided free of charge to the Centre's clients, and this is only possible due to the incredible generosity of donors in the UK.

To raise awareness of our work and to raise funds, we held our most popular ever Supper Quiz in May, the fourth of this annual event. In September, we held a parlour event in Manchester, generously hosted by a good friend of the charity, as we work to increase our outreach to different communities in the UK. In November we welcomed a client-guide dog partnership from Israel for our Annual Reception, and the pair also travelled to Oxford for a community event and visited Jewish schools. We are also grateful for the support of fundraising campaigns and events independently organised by supporters, including the parents and community of Jake Marlowe, murdered at the Nova Festival on 7 October 2023, who have sponsored the naming of three puppies in his memory, Jake, Marlow and Woody. Other supporters have raised funds through a Bridge Day and Simcha and B'nei Mitzvah fundraisers. We are very grateful to them all.

We were delighted to welcome our new Executive Director, Karen Brosh, in March, who took over from interim Executive Director, Hazel Kaye, following the tragic passing of Martin Segal in January 2024.

Jon Benjamin

Chair of Trustees

The trustees present their report with the unaudited financial statements of the charity for the year ended 31 December 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. CE021058

Charity No. 1188449

Registered Office

25 Beech Drive
Borehamwood
Herts
WD6 4QU

Directors and Trustees

The following Trustees served during the year:

M.J. Benjamin

A. Blake

M.H. Bloom

T.M. Son

M. Stoller

P.S. Ward

Accountants

Pollock Accounting Ltd
3 - 4 Sentinel Square
London
NW4 2EL

OBJECTIVES AND ACTIVITIES

The CIO's charitable Objects are set out in its Constitution and are for the relief of visually impaired people and others with physical or mental disabilities by supporting and promoting the work of the Israel Guide Dog Centre for the Blind and such ancillary activities as are charitable and consistent with these purposes.

Reserves Policy

It is the policy of the charity to maintain reserves sufficient to cover approximately six months of overheads and six months of planned remittances to the Centre in Israel

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a CIO is controlled by its governing document, a Constitution dated 20 February 2020 which was registered with the Charity Commission on 10 March 2020. The charity is managed by its trustees.

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

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

M.J. Benjamin
Trustee
11 May 2026

Independent Examiner's Report to the trustees of Israel Guide Dog Centre UK

I report to the charity trustees on my examination of the financial statements of Israel Guide Dog Centre UK for the year ended 31 December 2025.

Responsibilities and basis of report

As the charity's you are responsible for the preparation of the financial statements.

Having satisfied myself that the financial statements of the Charity are not required to be audited and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records were not kept; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

David Pollock FCMA
Chartered Institute of Management Accountants
Pollock Accounting Ltd
3 - 4 Sentinel Square
London
NW4 2EL

11 May 2026

Israel Guide Dog Centre UK
Statement of Financial Activities
for the year ended 31 December 2025

		Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
	Notes			
Income and endowments from:				
Donations and legacies	4	682,787	682,787	626,061
Charitable activities	5	6,511	6,511	-
Investments	6	4,917	4,917	-
Other	7	1,277	1,277	-
Total		695,492	695,492	626,061
Expenditure on:				
Raising funds	8	12,810	12,810	31,303
Charitable activities	9	784,983	784,983	340,772
Other	10	134,862	134,862	135,261
Total		932,655	932,655	507,336
Net gains on investments		-	-	-
Net (expenditure)/income	11	(237,163)	(237,163)	118,725
Transfers between funds		-	-	-
Net (expenditure)/income before other gains/(losses)		(237,163)	(237,163)	118,725
Other gains and losses				
Net movement in funds		(237,163)	(237,163)	118,725
Reconciliation of funds:				
Total funds brought forward		560,065	560,065	441,340
Total funds carried forward		322,902	322,902	560,065

Israel Guide Dog Centre UK

Balance Sheet

at 31 December 2025

Company No. CE021058	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	13	292	390
		<u>292</u>	<u>390</u>
Current assets			
Cash at bank and in hand		327,700	570,654
		<u>327,700</u>	<u>570,654</u>
Creditors: Amount falling due within one year	14	(5,090)	(10,979)
Net current assets		<u>322,610</u>	<u>559,675</u>
Total assets less current liabilities		<u>322,902</u>	<u>560,065</u>
Net assets excluding pension asset or liability		<u>322,902</u>	<u>560,065</u>
Total net assets		<u><u>322,902</u></u>	<u><u>560,065</u></u>
The funds of the charity			
Restricted funds	15		
Unrestricted funds	15		
General funds		322,902	560,065
		<u>322,902</u>	<u>560,065</u>
Reserves	15		
Total funds		<u><u>322,902</u></u>	<u><u>560,065</u></u>

Approved by the board on 11 May 2026

And signed on its behalf by:

M.J. Benjamin
Trustee
11 May 2026

Israel Guide Dog Centre UK
Statement of Cash flows
for the year ended 31 December 2025

	2025 £	2024 £
Cash flows from operating activities		
Net (expenditure)/income per Statement of Financial Activities	(237,163)	118,725
Adjustments for:		
Depreciation of property, plant and equipment	98	-
Dividends, interest and rents from investments	(6,194)	-
(Decrease)/Increase in trade and other payables	(5,889)	2,018
Net cash (used in)/provided by operating activities	<u>(249,148)</u>	<u>120,743</u>
Cash flows from investing activities		
Dividends, interest and rents from investments	6,194	-
Net cash from investing activities	<u>6,194</u>	<u>-</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net (decrease)/increase in cash and cash equivalents	(242,954)	120,743
Cash and cash equivalents at the beginning of the year	570,654	449,781
Cash and cash equivalents at the end of the year	<u>327,700</u>	<u>570,524</u>
Components of cash and cash equivalents		
Cash and bank balances	327,700	570,654
	<u>327,700</u>	<u>570,654</u>

for the year ended 31 December 2025

1 Accounting policies

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)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
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Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
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Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
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Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
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Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
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Volunteer help	The value of any volunteer help received is not included in the accounts.
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Investment income	This is included in the accounts when receivable.
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Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
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Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.
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Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Plant and machinery	25% Reducing balance
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Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other 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.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2024 £	Total funds 2024 £
Income and endowments from:		
Donations and legacies	626,061	626,061
Total	<u>626,061</u>	<u>626,061</u>
Expenditure on:		
Raising funds	31,303	31,303
Charitable activities	340,772	340,772
Other	135,261	135,261
Total	<u>507,336</u>	<u>507,336</u>
Net income	<u>118,725</u>	<u>118,725</u>
Net income before other gains/(losses)	118,725	118,725
Other gains and losses:		
Net movement in funds	<u>118,725</u>	<u>118,725</u>
Reconciliation of funds:		
Total funds brought forward	441,340	441,340
Total funds carried forward	<u><u>560,065</u></u>	<u><u>560,065</u></u>

4 Income from donations and legacies

	Unrestricted	Total 2025	Total 2024
	£	£	£
Donations	619,107	619,107	610,259
Legacies	63,680	63,680	15,802
	<u>682,787</u>	<u>682,787</u>	<u>626,061</u>

5 Income from charitable activities

	Unrestricted	Total 2025	Total 2024
	£	£	£
Israel Guide Dog Centre	6,511	6,511	-
	<u>6,511</u>	<u>6,511</u>	<u>-</u>

6 Income from investments

	Unrestricted	Total 2025	Total 2024
	£	£	£
Interest Received	4,917	4,917	-
	<u>4,917</u>	<u>4,917</u>	<u>-</u>

7 Other income

	Unrestricted	Total 2025	Total 2024
	£	£	£
Event income	1,277	1,277	-
	<u>1,277</u>	<u>1,277</u>	<u>-</u>

8 Expenditure on raising funds

	Unrestricted	Total 2025	Total 2024
	£	£	£
<i>Fundraising trading costs</i>			
Event costs	12,810	12,810	31,303
	<u>12,810</u>	<u>12,810</u>	<u>31,303</u>

9 Expenditure on charitable activities

	Unrestricted	Total 2025	Total 2024
	£	£	£
<i>Expenditure on charitable activities</i>			
Israel Guide Dog Centre	771,343	771,343	309,744
Educational projects	13,640	13,640	31,028
Governance costs			
	<u>784,983</u>	<u>784,983</u>	<u>340,772</u>

10 Other expenditure

	Unrestricted	Total 2025	Total 2024
	£	£	£
Employee costs	37,834	37,834	-
Motor and travel costs	3,217	3,217	716
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	98	98	130
General administrative costs	56,187	56,187	52,773
Legal and professional costs	37,526	37,526	81,642
	<u>134,862</u>	<u>134,862</u>	<u>135,261</u>

11 Net (expenditure)/income before transfers

	2025	2024
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	98	130

12 Staff costs

	2025	2024
Salaries and wages	35,947	-
Pension costs	1,887	-
	<u>37,834</u>	<u>-</u>

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

13 Tangible fixed assets

	Plant and machinery	Total
	£	£
Cost or revaluation		
At 1 January 2025	1,234	1,234
At 31 December 2025	<u>1,234</u>	<u>1,234</u>
Depreciation and impairment		
At 1 January 2025	844	844
Depreciation charge for the year	98	98
At 31 December 2025	<u>942</u>	<u>942</u>
Net book values		
At 31 December 2025	<u>292</u>	<u>292</u>
At 31 December 2024	<u>390</u>	<u>390</u>

14 Creditors:

amounts falling due within one year

	2025	2024
	£	£
Other taxes and social security	875	-
Accruals	4,215	10,979
	<u>5,090</u>	<u>10,979</u>

15 Movement in funds

	At 1 January 2025	Incoming resources (including other gains/losses)	Resources expended	At 31 December 2025
	£	£	£	£
Restricted funds:				
Unrestricted funds:				
General funds	560,065	695,492	(932,655)	322,902
Total funds	<u>560,065</u>	<u>695,492</u>	<u>(932,655)</u>	<u>322,902</u>

16 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Fixed assets	292	292
Net current assets	322,610	322,610
	<u>322,902</u>	<u>322,902</u>

17 Reconciliation of net debt

	At 1 January 2025 £	Cash flows £	At 31 December 2025 £
Cash and cash equivalents	570,654	(242,954)	327,700
	<u>570,654</u>	<u>(242,954)</u>	<u>327,700</u>
Net debt	<u>570,654</u>	<u>(242,954)</u>	<u>327,700</u>

18 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2025 Land and buildings £	2025 Other £	2024 Land and buildings £	2024 Other £
Operating leases with expiry date:				

Pension commitments

	2025 £	2024 £
The pension cost charge to the company amounted to:	<u>1,887</u>	<u>-</u>

19 Related party disclosures

Controlling party

The charity has no share capital; thus no single party controls it.

Accounts

Israel Guide Dog Centre UK

Charity No. 1188449

Company No. CE021058

Trustees' Report and Unaudited Accounts

31 December 2024

Israel Guide Dog Centre UK
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Israel Guide Dog Centre UK

Chairmans Report

Chairman's Report
for the Year Ended 31 December 2024

Achievements and Performance

2024 ended as it began, with no permanent end in sight to the ongoing conflict and the consequent continuing national and individual trauma suffered by Israel and Israelis over the hostages and those killed and injured in since October 7. It is truly a privilege to know that one of the most sustaining features of the work of the Israel Guide Dog Centre is the hope it gives and has given to those affected by these terrible events along with the knowledge that our support for this vital work will make a real difference in the months and years to come.

Here at the UK friends of the Israel Guide Dog Centre, we suffered our own trauma at the start of the year, with the loss of Martin Segal ז"ל, our Executive Director but also an inspirational friend and colleague. But we have been touched by the incredible support of donors for the work of the Centre and in particular to the new Veterinary Clinic, part of which is to be dedicated to Martin's memory.

Our income this year reached an incredible £626,061, compared with £494,512 in 2023, itself an extraordinary figure. This increase provided much needed funding for the Centre to meet immediate needs following 7 October and also to facilitate future growth, including through the establishment of the new Veterinary Clinic. As a consequence we were able to exceed our target of sending NIS 1 million to the Centre, and by the end of 2024 we had sent £309,744 to Israel, compared with £230,385 in 2023 (an increase of nearly 35%). We anticipate making further significant transfers to Israel during 2025 so the growing number of clients helped by the Centre can receive all the life-changing assistance the Centre can provide, at no charge to them.

The new Veterinary Clinic is part of a strategic plan for the Centre to expand its operations to meet the growing demand for guide and service dogs from those who have lost their sight or continue to suffer trauma due to the current conflict, as well as maintaining our commitment to other new clients and existing clients whose dogs reach retirement and need to be replaced. The Clinic will help ensure that the Centre produces the highest quality, healthiest and happiest dogs possible. It has in part been funded from our existing reserves and also by a fundraising campaign and contributions from generous donors in the UK. We were also immensely grateful to receive funding from a UK benefactor for a new, state-of-the-art vehicle for transporting dogs to their 'on street' training sessions in the towns around the Centre.

The Israel Guide Dog Centre remains dedicated to providing guide dogs for the visually impaired, meeting the needs of both new clients and those whose dogs are retiring after many years of faithful service. In expectation of many new clients injured in the Gaza conflict, the pressure to meet these demands will only become more acute, but with every guide dog that completes its training and forms a successful partnership, a life is transformed and a person with sight loss can live independently once more.

Chairmans Report

Some dogs inevitably don't meet the very high training standards set by the Centre to be guide dogs, but those that don't are now paired in increasing numbers with clients with different needs. Our PTSD programme, and that for matching therapy dogs with children with autism, mean that even more of our dogs are making a life changing, and sometimes a life-saving, difference. A therapy dog can break through the barriers that PTSD and autism can place between the sufferer and the outside world. They provide companionship, they don't judge, and they give unconditional love, but also a sense of purpose and responsibility for another sentient being. For someone with PTSD, this can mean a reason to get up in the morning and to leave the house, whilst providing a calming influence when stress or anxiety strikes. And for the families of sufferers, they know that their loved one is never left to face these struggles alone.

The Centre provides these services at no cost to our clients, but with only limited funding from sources other than our generous donors, and so we remain enormously indebted to our supporters, whether they fund specific programmes or partnerships, name or sponsor puppies or attend our events.

These included our very popular Supper Quiz in May, and our Annual Reception in November. The Supper Quiz goes from strength to strength and, in its third year was again a sell-out, despite being in a larger venue with even more participants vying for the highly prized winners' mugs and cuddly labrador puppy toys, and a selection of raffle prizes.

We were delighted to be joined by Rob Rinder MBE at the Annual Reception, who was in conversation with guide dog user Dani Layani (with his British born dog Rolly) and the Centre's International Coordinator, Lisa Baron Haet. Guests also enjoyed a spirited performance by a choir from Immanuel Primary School, which Dani, Lisa and Rolly also visited during their visit, meeting several year groups to tell them about the wonderful work of our guide and service dogs.

Jon Benjamin
Chair of Trustees

Israel Guide Dog Centre UK Trustees Annual Report

The trustees, present their report with the unaudited financial statements of the charity for the year ended 31 December 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. CE021058

Registered Office

25 Beech Drive
Borehamwood
Herts
WD6 4QU

Trustees

The following Trustees served during the year:

M.J. Benjamin
A. Blake
M.H. Bloom
G. Seal (Resigned 19 January 2024)
T.M. Son
M. Stoller
P.S. Ward

Accountants

Pollock Accounting Ltd
3 - 4 Sentinel Square
London
NW4 2EL

OBJECTIVES AND ACTIVITIES

The CIO's charitable Objects are set out in its Constitution and are for the relief of visually impaired people and others with physical or mental disabilities by supporting and promoting the work of the Israel Guide Dog Centre for the Blind and such ancillary activities as are charitable and consistent with these purposes.

FINANCIAL REVIEW

Income received increased this year from £494,513 to £626,061, resulting in a surplus of £118,725 in 2024 compared to £91,166 in 2023. This was in large part due to the phenomenal response of our supporters to the tragic events on 7 October and the increasing demand for the Centre's services and also to the appeal to dedicate part of the new Veterinary Clinic in memory of Martin Segal z"l, the charity's late Executive Director. As a consequence the charity's reserves increased from £441,340 in 2023 to £560,065 by 31 December 2024, notwithstanding more funds being sent to Israel during the year. A significant part of these reserves will be sent to Israel in the course of 2025 to facilitate the further expansion of the Centre's activities to meet increasing demand for guide and service dogs and also to fund longer term growth.

Israel Guide Dog Centre UK
Trustees Annual Report

Reserves Policy

It is the policy of the charity to maintain reserves sufficient to cover approximately six months of overheads and six months of planned remittances to the Centre in Israel

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a CIO is controlled by its governing document, a Constitution dated 20 February 2020 which was registered with the Charity Commission on 10 March 2020. The charity is managed by its trustees.

Signed on behalf of the board



M.J. Benjamin
Chair of Trustees
04 June 2025

Israel Guide Dog Centre UK
Independent Examiners Report

Independent Examiner's Report to the trustees of Israel Guide Dog Centre UK

I report to the charity trustees on my examination of the financial statements of Israel Guide Dog Centre UK for the year ended 31 December 2024.

Responsibilities and basis of report

As the charity's trustees of the you are responsible for the preparation of the financial statements.

Having satisfied myself that the financial statements of the Charity are not required to be audited and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records were not kept ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



David Pollock FCMA
Chartered Institute of Management Accountants
Pollock Accounting Ltd
3 - 4 Sentinel Square
London
NW4 2EL

04 June 2025

Israel Guide Dog Centre UK
Statement of Financial Activities
for the year ended 31 December 2024

	Notes	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:				
Donations and legacies	3	626,061	626,061	494,513
Total		626,061	626,061	494,513
Expenditure on:				
Raising funds	4	31,303	31,303	22,589
Charitable activities	5	340,772	340,772	250,827
Other	6	135,261	135,261	129,931
Total		507,336	507,336	403,347
Net gains on investments		-	-	-
Net income	7	118,725	118,725	91,166
Transfers between funds		-	-	-
Net income before other gains/(losses)		118,725	118,725	91,166
Other gains and losses				
Net movement in funds		118,725	118,725	91,166
Reconciliation of funds:				
Total funds brought forward		441,340	441,340	350,174
Total funds carried forward		560,065	560,065	441,340

Israel Guide Dog Centre UK
Balance Sheet

at 31 December 2024

Company No. CE021058

	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	9	390	520
		<u>390</u>	<u>520</u>
Current assets			
Cash at bank and in hand		570,654	449,781
		<u>570,654</u>	<u>449,781</u>
Creditors: Amount falling due within one year	10	(10,979)	(8,961)
Net current assets		<u>559,675</u>	<u>440,820</u>
Total assets less current liabilities		<u>560,065</u>	<u>441,340</u>
Net assets excluding pension asset or liability		<u>560,065</u>	<u>441,340</u>
Total net assets		<u>560,065</u>	<u>441,340</u>
The funds of the charity			
Restricted funds	11		
Unrestricted funds	11		
General funds		560,065	441,340
		<u>560,065</u>	<u>441,340</u>
Reserves	11		
Total funds		<u>560,065</u>	<u>441,340</u>

A significant part of these reserves will be sent to Israel in the course of 2025 to facilitate the further expansion of the Centre's activities to meet increasing demand for guide and service dogs and also to fund longer term growth.

Approved by the board on 04 June 2025

And signed on its behalf by:



M.J. Benjamin
Chair of Trustees
04 June 2025

1 Accounting policies

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)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Plant and machinery	25% Reducing balance
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Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other 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.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period. Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred. All exchange differences are taken into account in arriving at net income/expenditure.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2023 £	Total funds 2023 £
Income and endowments from:		
Donations and legacies	494,513	494,513
Total	<u>494,513</u>	<u>494,513</u>
Expenditure on:		
Raising funds	22,589	22,589
Charitable activities	250,827	250,827
Other	129,931	129,931
Total	<u>403,347</u>	<u>403,347</u>
Net income	<u>91,166</u>	<u>91,166</u>
Net income before other gains/(losses)	91,166	91,166
Other gains and losses:		
Net movement in funds	<u>91,166</u>	<u>91,166</u>
Reconciliation of funds:		
Total funds brought forward	350,174	350,174
Total funds carried forward	<u>441,340</u>	<u>441,340</u>

3 Income from donations and legacies

	Unrestricted	Total 2024	Total 2023
	£	£	£
Donations	610,259	610,259	472,013
Legacies	15,802	15,802	22,500
	<u>626,061</u>	<u>626,061</u>	<u>494,513</u>

4 Expenditure on raising funds

	Unrestricted	Total 2024	Total 2023
	£	£	£
<i>Fundraising trading costs</i>			
Event costs	31,303	31,303	22,589
	<u>31,303</u>	<u>31,303</u>	<u>22,589</u>

5 Expenditure on charitable activities

	Unrestricted	Total 2024	Total 2023
	£	£	£
<i>Expenditure on charitable activities</i>			
Israel Guide Dog Centre	309,744	309,744	230,385
Educational projects	31,028	31,028	20,442
Governance costs			
	<u>340,772</u>	<u>340,772</u>	<u>250,827</u>

6 Other expenditure

	Unrestricted	Total 2024	Total 2023
	£	£	£
Motor and travel costs	716	716	-
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	130	130	174
General administrative costs	52,773	52,773	48,534
Legal and professional costs	81,642	81,642	81,223
	<u>135,261</u>	<u>135,261</u>	<u>129,931</u>

7 Net income before transfers

	2024	2023
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	130	174

8 Personnel costs

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

9 Tangible fixed assets

	Plant and machinery	Total
	£	£
Cost or revaluation		
At 1 January 2024	1,234	1,234
At 31 December 2024	<u>1,234</u>	<u>1,234</u>
Depreciation and impairment		
At 1 January 2024	844	844
At 31 December 2024	<u>844</u>	<u>844</u>
Net book values		
At 31 December 2024	390	390
At 31 December 2023	<u>390</u>	<u>390</u>

Israel Guide Dog Centre UK
Notes to the Accounts

10 Creditors:

amounts falling due within one year

	2024	2023
	£	£
Accruals	10,979	8,961
	<u>10,979</u>	<u>8,961</u>

11 Movement in funds

	At 1 January 2024	Incoming resources (including other gains/losses) £	Resources expended £	At 31 December 2024 £
Restricted funds:				
Unrestricted funds:				
General funds	441,340	626,061	(507,336)	560,065
	<u>441,340</u>	<u>626,061</u>	<u>(507,336)</u>	<u>560,065</u>
Total funds				

12 Analysis of net assets between funds

	Unrestricted funds £	Total £
Fixed assets	390	390
Net current assets	559,675	559,675
	<u>560,065</u>	<u>560,065</u>

13 Reconciliation of net debt

	At 1 January 2024 £	Cash flows £	At 31 December 2024 £
Cash and cash equivalents	449,781	120,873	570,654
	<u>449,781</u>	<u>120,873</u>	<u>570,654</u>
Net debt	<u>449,781</u>	<u>120,873</u>	<u>570,654</u>

14 Related party disclosures

Controlling party

The charity has no share capital; thus no single party controls it.

Accounts

Israel Guide Dog Centre UK

Charity No. 1188449

Company No. CE021058

Trustees' Report and Unaudited Accounts

31 December 2023

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Chairman's Report	2 to 3
Trustees' Annual Report	4 to 5
Independent Examiner's Report	6
Summary Income and Expenditure Account	7
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Detailed Statement of Financial Activities	14 to 15

Chairman's Report
for the year ended 31 December 2023

Achievements and Performance

No report on our activities in 2023 can start without referring to two defining events for the charity; the horrific terrorist attack on Israel on 7 October, and the passing of our inspirational friend and colleague, Martin Segal, our Executive Director, on 5 January 2024.

Despite his declining health, the October atrocity galvanised Martin to even greater levels of commitment to the Centre, in anticipation of the inevitable surge in demand for guide and service dogs that the months and years ahead will bring. The fact that 2023 ended with an extraordinary income total of close to £500,000 was something that made Martin very proud, and rightly so. Our activities going forward will build on his remarkable achievements in raising the profile of the Centre in the UK and channelling ever greater funds to Israel for its operations.

In 2023 we sent £230,385 to the Centre to meet our annual commitment to its operational needs and to fund a number of special projects. A further £20,442 was expended on education programmes to inform audiences in the UK, including hundreds of schoolchildren, about the needs of blind and disabled people in Israel and how the Centre is helping them. The funds needed by the Centre will undoubtedly grow in 2024, and so we have agreed to commit to a target of NIS 1 million to meet operational costs, and also to fund elements of a new veterinary complex to help ensure that the Centre produces the highest quality, healthiest and happiest dogs possible. These increased commitments will in part be funded from legacy reserves, but also through a fundraising campaign in memory of Martin Segal.

The Israel Guide Dog Centre remains dedicated to providing guide dogs for the visually impaired, meeting the needs of both new clients and those whose dogs are retiring after many years of faithful service. In expectation of many new clients injured in the Gaza conflict, the pressure to meet these demands will only become more acute, but with every guide dog that completes its training and forms a successful partnership, a life is transformed and a person with sight loss can live independently once more.

Some dogs inevitably don't meet the very high training standards set by the Centre to be guide dogs, but those that don't are now paired in increasing numbers with clients with different needs. Our PTSD programme, and that for matching therapy dogs with children with autism, mean that even more of our dogs are making a life changing, and sometimes a life-saving, difference. A therapy dog can break through the barriers that PTSD and autism can place between the sufferer and the outside world. They provide companionship, they don't judge, and they give unconditional love, but also a sense of purpose and responsibility for another sentient being. For someone with PTSD, this can mean a reason to get up in the morning and to leave the house, whilst providing a calming influence when stress or anxiety strikes. And for the families of sufferers, they know that their loved one is never left to face these struggles alone.

The Centre provides these services at no cost to our clients, but with only limited funding from sources other than our generous donors, and so we remain enormously indebted to our supporters, whether they fund specific programmes or partnerships, name or sponsor puppies or attend our events.

Principal among these in 2023 were our second Supper Quiz and our Annual Reception. The Supper Quiz was again a sell-out, with over 140 participants coming together to compete for the highly prized winners' mugs and cuddly labrador puppy toys, and vying for a selection of raffle prizes, whilst learning about the Centre's vital work.

Our annual reception in November was understandably a more sombre affair, but the infectious optimism of Eden Taharani, with her guide dog Jema, lifted all of our spirits. Eden and Jema also visited three schools, Immanuel College, Yavneh College and Naima JPR, speaking to hundreds of children about her life and the achievements life with her dog has helped to make possible. We were joined by the Centre's joint-CEO, Carmel Reiss, who described the impact of 7 October and its aftermath on staffing, logistics and rising to the challenges of visiting the injured and displaced, rescuing dogs and preparing for the demands the Centre will face in the future.

The generosity of our donors meant that our previous record for non-legacy income set in 2022 was exceeded by almost £75,000 (£472,013, up from £397,364). But as encouraging as these figures undoubtedly are, the task ahead is enormous if as many as possible of those needing the Centre's help are to receive guide and service dogs in the coming months and years, and so the generosity of our supporters remains key.

Jon Benjamin
Chairman of Trustees

The trustees, who are also directors of the charity for the purposes of the Charities Act 2011, present their report with the unaudited financial statements of the charity for the year ended 31 December 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. CE021058

Charity No. 1188449

Registered Office

25 Beech Drive
Borehamwood
Herts
WD6 4QU

Trustees

The charity is a Charitable Incorporated Organisation run by its Trustees for the purposes of charity law. The following Trustees served during the year:

M.J. Benjamin

A. Blake

M.H. Bloom

G. Seal (Resigned 19 January 2024)

T.M. Son

M. Stoller

P.S. Ward

Accountants

Pollock Accounting Ltd
3 - 4 Sentinel Square
London
NW4 2EL

OBJECTIVES AND ACTIVITIES

The CIO's charitable Objects are set out in its Constitution and are for the relief of visually impaired people and others with physical or mental disabilities by supporting and promoting the work of the Israel Guide Dog Centre for the Blind and such ancillary activities as are charitable and consistent with these purposes.

FINANCIAL REVIEW

Income received increased this year from £398,403 to £494,513. Whilst, for the same reason, the charity achieved a surplus of £91,166 in the year compared to a deficit of £110,534 in 2022. This resulted in the charity's reserves increasing from £350,173 in 2022 to £441,340 by 31 December 2023.

Reserves Policy

It is the policy of the charity to maintain £85,000 of unrestricted funds to cover administration and event costs that will arise.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a CIO is controlled by its governing document, a Constitution dated 20 February 2020 which was registered with the Charity Commission on 10 March 2020. The charity is managed by its trustees.

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

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

M.J. Benjamin

Trustee

25 March 2024

Independent Examiner's Report to the trustees of Israel Guide Dog Centre UK

I report to the charity trustees on my examination of the financial statements of Israel Guide Dog Centre UK for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

Having satisfied myself that the financial statements of the Charity are not required to be audited and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records were not kept in accordance with section 130 of the 2011 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 130 of the 2011 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

David Pollock FCMA Chartered Institute of
Management Accountants
Pollock Accounting Ltd
3 - 4 Sentinel Square
London
NW4 2EL

25 March 2024

Israel Guide Dog Centre UK
Statement of Financial Activities
for the year ended 31 December 2023

		Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
	Notes			
Income and endowments from:				
Donations and legacies	4	494,513	494,513	398,403
Total		494,513	494,513	398,403
Expenditure on:				
Raising funds	5	22,589	22,589	21,916
Charitable activities	6	250,827	250,827	332,858
Other	7	129,931	129,931	154,163
Total		403,347	403,347	508,937
Net gains on investments		-	-	-
Net income/(expenditure)	8	91,166	91,166	(110,534)
Transfers between funds		-	-	-
Net income/(expenditure) before other gains/(losses)		91,166	91,166	(110,534)
Other gains and losses				
Net movement in funds		91,166	91,166	(110,534)
Reconciliation of funds:				
Total funds brought forward		350,174	350,174	460,707
Total funds carried forward		441,340	441,340	350,173

Israel Guide Dog Centre UK

Balance Sheet

at 31 December 2023

Company No. CE021058	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	10	520	694
		<u>520</u>	<u>694</u>
Current assets			
Cash at bank and in hand		449,781	358,181
		<u>449,781</u>	<u>358,181</u>
Creditors: Amount falling due within one year	11	(8,961)	(8,702)
Net current assets		<u>440,820</u>	<u>349,479</u>
Total assets less current liabilities		<u>441,340</u>	<u>350,173</u>
Net assets excluding pension asset or liability		<u>441,340</u>	<u>350,173</u>
Total net assets		<u><u>441,340</u></u>	<u><u>350,173</u></u>
The funds of the charity			
Restricted funds	12		
Unrestricted funds	12		
General funds		441,340	350,173
		<u>441,340</u>	<u>350,173</u>
Reserves	12		
Total funds		<u><u>441,340</u></u>	<u><u>350,173</u></u>

Approved by the board on 25 March 2024

And signed on its behalf by:

M.J. Benjamin
Trustee
25 March 2024

for the year ended 31 December 2023

1 Accounting policies

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)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
-----------------------	---

Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
---------------------------------	--

Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
------------------------	--

Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
-------------------------------------	---

Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
---------------------------------	--

Volunteer help	The value of any volunteer help received is not included in the accounts.
----------------	---

Investment income	This is included in the accounts when receivable.
-------------------	---

Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
---	---

Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.
-------------------------------------	--

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Plant and machinery	25% Reducing balance
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Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other 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.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period. Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred. All exchange differences are taken into account in arriving at net income/expenditure.

2 Company status

The company is a Charitable Incorporated Organisation and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Income and endowments from:			
Donations and legacies	245,203	153,200	398,403
Total	245,203	153,200	398,403
Expenditure on:			
Raising funds	21,916	-	21,916
Charitable activities	179,658	153,200	332,858
Other	154,163	-	154,163
Total	355,737	153,200	508,937
Net income	(110,534)	-	(110,534)
Net income before other gains/(losses)	(110,534)	-	(110,534)
Other gains and losses:			
Net movement in funds	(110,534)	-	(110,534)
Reconciliation of funds:			
Total funds brought forward	460,707	-	460,707
Total funds carried forward	350,173	-	350,173

4 Income from donations and legacies

	Unrestricted £	Total 2023 £	Total 2022 £
Donations	472,013	472,013	397,364
Legacies	22,500	22,500	1,039
	494,513	494,513	398,403

5 Expenditure on raising funds

	Unrestricted £	Total 2023 £	Total 2022 £
<i>Fundraising trading costs</i>			
Event costs	22,589	22,589	21,916
	22,589	22,589	21,916

6 Expenditure on charitable activities

	Unrestricted	Total 2023	Total 2022
	£	£	£
<i>Expenditure on charitable activities</i>			
Israel Guide Dog Centre	230,385	230,385	307,973
Educational projects	20,442	20,442	24,885
Governance costs			
	<u>250,827</u>	<u>250,827</u>	<u>332,858</u>

7 Other expenditure

	Unrestricted	Total 2023	Total 2022
	£	£	£
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	174	174	232
General administrative costs	128,077	128,077	151,891
Legal and professional costs	1,680	1,680	2,040
	<u>129,931</u>	<u>129,931</u>	<u>154,163</u>

8 Net income/(expenditure) before transfers

	2023	2022
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	174	232

9 Staff costs

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

10 Tangible fixed assets

	Plant and machinery	Total
	£	£
Cost or revaluation		
At 1 January 2023	1,234	1,234
At 31 December 2023	<u>1,234</u>	<u>1,234</u>
Depreciation and impairment		
At 1 January 2023	540	540
Depreciation charge for the year	174	174
At 31 December 2023	<u>714</u>	<u>714</u>
Net book values		
At 31 December 2023	<u>520</u>	<u>520</u>
At 31 December 2022	<u>694</u>	<u>694</u>

11 Creditors:

amounts falling due within one year

	2023	2022
	£	£
Accruals	8,961	8,702
	<u>8,961</u>	<u>8,702</u>

12 Movement in funds

	At 1 January 2023	Incoming resources (including other gains/losses) £	Resources expended £	At 31 December 2023 £
Restricted funds:				
Unrestricted funds:				
General funds	350,174	494,513	(403,347)	441,340
Total funds	<u>350,174</u>	<u>494,513</u>	<u>(403,347)</u>	<u>441,340</u>

13 Analysis of net assets between funds

	Unrestricted funds £	Total £
Fixed assets	520	520
Net current assets	440,820	440,820
	<u>441,340</u>	<u>441,340</u>

14 Reconciliation of net debt

	At 1 January 2023 £	Cash flows £	At 31 December 2023 £
Cash and cash equivalents	358,181	91,600	449,781
	<u>358,181</u>	<u>91,600</u>	<u>449,781</u>
Net debt	<u>358,181</u>	<u>91,600</u>	<u>449,781</u>

15 Related party disclosures

Controlling party

The charity has no share capital; thus no single party controls it.

Israel Guide Dog Centre UK
Detailed Statement of Financial Activities
for the year ended 31 December 2023

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:			
Donations and legacies			
Donations	472,013	472,013	397,364
Legacies	22,500	22,500	1,039
	<u>494,513</u>	<u>494,513</u>	<u>398,403</u>
Total income and endowments	494,513	494,513	398,403
Expenditure on:			
Costs of other trading activities			
Event costs	22,589	22,589	21,916
	<u>22,589</u>	<u>22,589</u>	<u>21,916</u>
Total of expenditure on raising funds	22,589	22,589	21,916
Charitable activities			
Israel Guide Dog Centre	230,385	230,385	307,973
Educational projects	20,442	20,442	24,885
	<u>250,827</u>	<u>250,827</u>	<u>332,858</u>
Total of expenditure on charitable activities	250,827	250,827	332,858
General administrative costs, including depreciation and amortisation			
Depreciation of Plant and machinery	174	174	232
Bank charges	97	97	300
Entertainment	108	108	96
Training	-	-	150
Marketing	29,014	29,014	41,152
Advertising	6,942	6,942	15,743
Consultancy fees	79,543	79,543	83,548
Postage and couriers	1,420	1,420	1,681
Software, IT support and related costs	5,948	5,948	4,815
Stationery and printing	2,056	2,056	1,822
Subscriptions	2,633	2,633	2,320
Telephone, fax and broadband	316	316	264
	<u>128,251</u>	<u>128,251</u>	<u>152,123</u>
Legal and professional costs			
Audit/Independent examination fees	1,680	1,680	2,040

Israel Guide Dog Centre UK
Detailed Statement of Financial Activities

	<u>1,680</u>	<u>1,680</u>	<u>2,040</u>
Total of expenditure of other costs	<u>129,931</u>	<u>129,931</u>	<u>154,163</u>
Total expenditure	<u>403,347</u>	<u>403,347</u>	<u>508,937</u>
Net gains on investments	-	-	-
Net income/(expenditure)	<u>91,166</u>	<u>91,166</u>	<u>(110,534)</u>
Net income/(expenditure) before other gains/(losses)	<u>91,166</u>	<u>91,166</u>	<u>(110,534)</u>
Other Gains	-	-	-
Net movement in funds	<u>91,166</u>	<u>91,166</u>	<u>(110,534)</u>
Reconciliation of funds:			
Total funds brought forward	<u>350,174</u>	<u>350,174</u>	<u>460,707</u>
Total funds carried forward	<u>441,340</u>	<u>441,340</u>	<u>350,173</u>

Accounts

Israel Guide Dog Centre UK

Charity No. 1188449

Company No. CE021058

Trustees' Report and Unaudited Accounts

31 December 2022

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Chairman's Report
for the Year Ended 31 December 2022

Achievements and Performance

The focus of the Israel Guide Dog Centre remains producing guide dogs for the visually impaired, meeting the needs of both new clients and those whose dogs are retiring after many years of faithful service. This can seem like a never-ending challenge, but with every guide dog that completes its training and forms a successful partnership, a life is transformed and a person with sight loss can live independently once more. The aptitude and ability of each guide dog is essential to the safety and wellbeing of our clients. Since the very high training standards set by the Centre cannot be compromised, some dogs inevitably don't make the grade to be guide dogs but they are now paired in increasing numbers with clients with different needs. Two programmes in particular make this possible; our PTSD programme and that for matching therapy dogs with children with autism. In both cases, although in different ways, a therapy dog can break through the barriers that PTSD and autism can place between the sufferer and the outside world. They provide companionship, they don't judge, and they give unconditional love, but also a sense of purpose and responsibility for another sentient being. For someone with PTSD, this can mean a reason to get up in the morning and to leave the house, whilst providing a calming influence when stress or anxiety strikes. And for the families of sufferers, they know that their loved one is never left to face these struggles alone. This is how the incredible team at the Centre continues to help Israelis with sight loss lead independent lives, but also to make the world less frightening for those with other, perhaps less obvious, challenges.

To reflect this area of the Centre's work, we were joined in the autumn by Benzi and his dog Lugo and Yariv Melamed from the Centre. Benzi lives with PTSD and spoke movingly about his experiences and the life-changing help that Lugo gives him, and Yariv spoke of the work he does with clients with PTSD and the dogs trained to support them. Our fundraising over the course of two night raised sufficient funds for two PTSD support dog partnerships when matched with funding from the Israeli government.

Earlier in the year we held our first Supper Quiz and welcomed an enthusiastic crowd to a sell-out event, including many new faces among the 140 participants.

Despite the challenges we have all faced during the last three years, the Israel Guide Dog Centre has met those it has faced during the pandemic head on, and we are proud of the part we in the UK have played in this. The generosity of our donors, including those who have remembered us in their wills, has meant that we have been able to maintain and grow our support for the Centre and fund programmes and partnerships whenever the need has arisen. Income in 2021 of £796,635 resulted from particularly high legacy receipts, and although it was lower in 2022, at £398,403, this actually represents our highest ever level of non-legacy income and demonstrates how the work of the Centre resonates with both individual supporters and with trusts and foundations. Our donations to the Centre also fell in 2022 from £608,610 (2021) to £307,973, but this again was the result of being able to fund the Centre considerably over and above our usual level of commitment in 2021 and returning to more normal levels in 2022.

Whether it's the stories of those helped by the work of the Centre, or long-term projects that enhance the ability of the Centre to reach more clients, the appeal to our donors is evident and their growing support is greatly appreciated.



Jon Benjamin
Chair of Trustees

The trustees present their report with the unaudited financial statements of the charity for the year ended 31 December 2022.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. CE021058

Charity No. 1188449

Registered Office

25 Beech Drive
Borehamwood
Herts
WD6 4QU

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

M.J. Benjamin

A. Blake

M.H. Bloom

A. Kraiss (Resigned 23 February 2022)

G. Seal

T.M. Son

M. Stoller

P.S. Ward

Accountants

Pollock Accounting Ltd
3 - 4 Sentinel Square
London
NW4 2EL

OBJECTIVES AND ACTIVITIES

The CIO's charitable Objects are set out in its Constitution and are for the relief of visually impaired people and others with physical or mental disabilities by supporting and promoting the work of the Israel Guide Dog Centre for the Blind and such ancillary activities as are charitable and consistent with these purposes.

FINANCIAL REVIEW

Income received decreased this year to £398,403 from £796,635 in the previous year when a large legacy had been received. Whilst, for the same reason, funding to the Centre also decreased from £608,610 to £307,973, this still exceeded our target commitment and allowed us to fund additional partnerships and projects. The deficit of £110,534 (2022) compared to a previous surplus of £34,762 (2021) was due to this high level of support for the Centre funded both from income and from the reserves of £460,707 brought forward at the beginning of the year, leaving reserves of £350,173 carried forward at the end of the year.

Reserves Policy

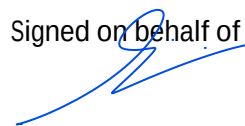
It is the policy of the charity to maintain £85,000 of unrestricted funds to cover administration and event costs that will arise.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a CIO is controlled by its governing document, a Constitution dated 20 February 2020 which was registered with the Charity Commission on 10 March 2020. The charity is managed by its trustees.

Signed on behalf of the board



M.J. Benjamin

Trustee

05 May 2023

Independent Examiner's Report to the trustees of Israel Guide Dog Centre UK

I report to the charity trustees on my examination of the financial statements of Israel Guide Dog Centre UK for the year ended 31 December 2022 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

Having satisfied myself that the financial statements of the charity are not required to be audited and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

As the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Chartered Institute of Management Accountants.

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that:

- accounting records were not kept in accordance with section 130 of the Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements of the Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the Charities SORP (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

David Pollock

David Pollock FCMA
Chartered Institute of Management Accountants
Pollock Accounting Ltd
3 - 4 Sentinel Square
London
NW4 2EL
05 May 2023

Israel Guide Dog Centre UK
Statement of Financial Activities
for the year ended 31 December 2022

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
	Notes				
Income and endowments from:					
Donations and legacies	4	245,203	153,200	398,403	796,635
Total		245,203	153,200	398,403	796,635
Expenditure on:					
Raising funds	5	21,916	-	21,916	8,641
Charitable activities	6	179,658	153,200	332,858	631,358
Other	7	154,163	-	154,163	121,874
Total		355,737	153,200	508,937	761,873
Net gains on investments		-	-	-	-
Net (expenditure)/income	8	(110,534)	-	(110,534)	34,762
Transfers between funds		-	-	-	-
Net (expenditure)/income before other gains/(losses)		(110,534)	-	(110,534)	34,762
Other gains and losses					
Net movement in funds		(110,534)	-	(110,534)	34,762
Reconciliation of funds:					
Total funds brought forward		460,707	-	460,707	425,945
Total funds carried forward		350,173	-	350,173	460,707

Israel Guide Dog Centre UK

Balance Sheet

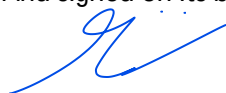
at 31 December 2022

Company No. CE021058

	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	10	694	926
		<u>694</u>	<u>926</u>
Current assets			
Cash at bank and in hand		358,181	461,101
		<u>358,181</u>	<u>461,101</u>
Creditors: Amount falling due within one year	11	(8,702)	(1,320)
Net current assets		<u>349,479</u>	<u>459,781</u>
Total assets less current liabilities		<u>350,173</u>	<u>460,707</u>
Net assets excluding pension asset or liability		<u>350,173</u>	<u>460,707</u>
Total net assets		<u><u>350,173</u></u>	<u><u>460,707</u></u>
The funds of the charity			
Restricted funds	12		
Unrestricted funds	12		
General funds		350,173	460,707
		<u>350,173</u>	<u>460,707</u>
Total funds		<u><u>350,173</u></u>	<u><u>460,707</u></u>

Approved by the board on 05 May 2023

And signed on its behalf by:



M.J. Benjamin

Trustee

05 May 2023

for the year ended 31 December 2022

1 Accounting policies

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)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Restricted funds These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Expenditure

Recognition of expenditure Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Expenditure on raising funds These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.

Expenditure on charitable activities These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

Grants payable All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.

Other expenditure These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period. Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred. All exchange differences are taken into account in arriving at net income/expenditure.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Charity status

The charity is registered as a Charitable Incorporated Organisation ('CIO')

3 Statement of Financial Activities - prior year

	Unrestricted funds 2021 £	Total funds 2021 £
Income and endowments from:		
Donations and legacies	796,635	796,635
Total	<u>796,635</u>	<u>796,635</u>
Expenditure on:		
Raising funds	8,641	8,641
Charitable activities	631,358	631,358
Other	121,874	121,874
Total	<u>761,873</u>	<u>761,873</u>
Net income	<u>34,762</u>	<u>34,762</u>
Net income before other gains/(losses)	<u>34,762</u>	<u>34,762</u>
Other gains and losses:		
Net movement in funds	<u>34,762</u>	<u>34,762</u>
Reconciliation of funds:		
Total funds brought forward	425,945	425,945
Total funds carried forward	<u><u>460,707</u></u>	<u><u>460,707</u></u>

4 Income from donations and legacies

	Unrestricted	Restricted	Total 2022	Total 2021
	£	£	£	£
Donations	106,759	153,200	259,959	723,635
Legacies	138,444	-	138,444	73,000
	<u>245,203</u>	<u>153,200</u>	<u>398,403</u>	<u>796,635</u>

5 Expenditure on raising funds

	Unrestricted	Total 2022	Total 2021
	£	£	£
<i>Fundraising trading costs</i>			
Event costs	21,916	21,916	8,641
	<u>21,916</u>	<u>21,916</u>	<u>8,641</u>

6 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2022	Total 2021
	£	£	£	£
<i>Expenditure on charitable activities</i>				
Israel Guide Dog Centre	154,773	153,200	307,973	608,610
Educational projects	24,885	-	24,885	22,748
	<u>179,658</u>	<u>153,200</u>	<u>332,858</u>	<u>631,358</u>

7 Other expenditure

	Unrestricted	Total 2022	Total 2021
	£	£	£
Staff training and entertainment	246	246	5,069
Motor and travel costs	-	-	2,358
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	232	232	308
General administrative costs	68,097	68,097	52,584
Professional support costs	85,588	85,588	61,555
	<u>154,163</u>	<u>154,163</u>	<u>121,874</u>

8 Net (expenditure)/income before transfers

	2022	2021
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	232	308

9 Staff costs

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

10 Tangible fixed assets

	£	£
Cost or revaluation		
At 1 January 2022	1,234	1,234
At 31 December 2022	<u>1,234</u>	<u>1,234</u>
Depreciation and impairment		
At 1 January 2022	540	540
At 31 December 2022	<u>540</u>	<u>540</u>
Net book values		
At 31 December 2022	<u>694</u>	<u>694</u>
At 31 December 2021	<u>694</u>	<u>694</u>

11 Creditors:

amounts falling due within one year

	2022	2021
	£	£
Accruals	8,702	1,320
	<u>8,702</u>	<u>1,320</u>

12 Movement in funds

	At 1 January 2022	Incoming resources (including other gains/losses)	Resources expended	At 31 December 2022
	£	£	£	£
Restricted funds:				
Restricted income funds:				
PTSD Service dogs	-	72,000	(72,000)	-
Guide dog partnerships	-	45,000	(45,000)	-
Train the trainer (Australia)	-	36,200	(36,200)	-
<i>Total</i>	<u>-</u>	<u>153,200</u>	<u>(153,200)</u>	<u>-</u>
Unrestricted funds:				
General funds	460,707	245,203	(355,737)	350,173
Total funds	<u>460,707</u>	<u>398,403</u>	<u>(508,937)</u>	<u>350,173</u>

13 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Fixed assets	694	694
Net current assets	349,479	349,479
	<u>350,173</u>	<u>350,173</u>

14 Reconciliation of net debt

	At 1 January 2022	Cash flows	At 31 December 2022
	£	£	£
Cash and cash equivalents	461,101	(102,920)	358,181
	<u>461,101</u>	<u>(102,920)</u>	<u>358,181</u>
Net debt	<u>461,101</u>	<u>(102,920)</u>	<u>358,181</u>

Accounts

REGISTERED COMPANY NUMBER: CE021058 (England and Wales)
REGISTERED CHARITY NUMBER: 1188449

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2021
for
Israel Guide Dog Centre UK

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for the Year Ended 31 December 2021

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Chairman's Report
for the Year Ended 31 December 2021

2021 marked both the Israel Guide Dog Centre's 30th anniversary and also a gradual return to a degree of pre-pandemic normality.

With Israel implementing some of the toughest Covid restrictions, both for Israeli citizens and for visitors from overseas, the incredible hard work, dedication and ingenuity of our colleagues at the Centre was again key to addressing the challenges faced by clients, trainers, trainee dogs, puppy raisers and staff. As in the previous year, the new Puppy Training and Development Campus continued to be a vital resource. With its obstacle courses, a training 'street intersection' and other simulations standing in for 'real world' training, puppies could still have their skills tested and developed even when the preferred option of training on the streets of nearby towns wasn't possible. And when regular campus courses for clients were also not possible, the Centre's 'one-on-one' home training courses helped introduce them to their dogs and provide instructions for successful guide dog partnerships.

Other contingency plans developed in the first year of the pandemic helped the Centre to support vulnerable clients facing even greater levels of social isolation and dislocation than normal. Some 50% of clients live alone with their guide dogs and the Centre's 'Personal Action Plan' for each client ensured that their particular needs were understood, and that they had access to essentials, including food and medicine for themselves and their dogs.

In common with guide dog centres around the world, Covid restrictions have impacted the proportion of dogs successfully completing guide dog training in Israel. Even so, many of those that didn't become guide dogs still qualified as PTSD service dogs or emotional support dogs for children with autism, meaning that in 2021 a total of 75 dogs went on to provide life changing support to individuals with a disability or health challenge.

Our work in the UK to support the Centre continued apace, under the guidance of our Director, Martin Segal, supported by Rebecca, Tali and my fellow trustees. A number of Zoom events introduced supporters to some fascinating speakers covering topics from dog training and behaviour to the psychological issues inherent in getting a guide dog and even the interfaces between animals and Artificial Intelligence.

At the beginning of October we hosted 'Team Avi' - Marathon Runner Avi Solomons and his dog Nike at an in-person reception at the Jewish Museum in London, coinciding with his participation in the London Marathon. Avi and his running partner Lior spoke of their extraordinary escape from Ethiopia to Israel, as well as the challenges and rewards of being a highly accomplished blind athlete.

Thanks to the extraordinary generosity of our wonderful supporters, including through significant legacy giving, we have been able to more than meet our commitment targets to the Centre and further assist with special projects, including funding the cost of taking two dogs from the UK to Israel for the breeding programme at the Centre.

We look forward to 2022 and a further return to normality, and greater opportunities for us and our supporters to visit and see the incredible work at the Israel Guide Dog Centre.

Jon Benjamin
Chair of Trustees

Report of the Trustees
for the Year Ended 31 December 2021

The trustees, present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of 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 2019).

INCORPORATION

The charitable company was registered as a Charitable Incorporated Organisation ('CIO') on 10 March 2020 and became active on 1 January 2021.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The CIO's charitable Objects are set out in its Constitution and are for the relief of visually impaired people and others with physical or mental disabilities by supporting and promoting the work of the Israel Guide Dog Centre for the Blind and such ancillary activities as are charitable and consistent with these purposes.

Significant activities

To raise funds and awareness of the training and provision of guide and service dogs for the blind and disabled in Israel.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a CIO is controlled by its governing document, a Constitution dated 20 February 2020 which was registered with the Charity Commission on 10 March 2020. The charity is managed by its trustees.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CE021058 (England and Wales)

Registered Charity number

1188449

Registered office

25 Beech Drive
Borehamwood
Hertfordshire
WD6 4QU

Trustees

M J Benjamin
M Stoller
A Kraus (resigned 23.2.22)
G Seal
A Blake
T M Son (appointed 12.8.21)
P S Ward (appointed 12.8.21)
M Bloom (appointed 23.2.22)

Independent Examiner

David Pollock
Chartered Institute of Management Accountants
Pollock Accounting Ltd
3 - 4 Sentinel Square
London
NW4 2EL

Approved by order of the board of trustees on 26 August 2022 and signed on its behalf by:

.....
M J Benjamin - Trustee

Independent examiner's report to the trustees of Israel Guide Dog Centre UK ('the Company')

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2021.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

Having satisfied myself that the accounts of the charity are not required to be audited and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Chartered Institute of Management Accountants which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

David Pollock
Chartered Institute of Management Accountants
Pollock Accounting Ltd
3 - 4 Sentinel Square
London
NW4 2EL

Date: 26 August 2022

Statement of Financial Activities
for the Year Ended 31 December 2021

	Notes	Unrestricted fund £
INCOME AND ENDOWMENTS FROM		
Donations and legacies	2	796,635
EXPENDITURE ON		
Raising funds	3	130,515
Charitable activities	4	
Israel Guide Dog Centre		608,610
Educational projects		22,748
Total		761,873
NET INCOME		34,762
RECONCILIATION OF FUNDS		
Total funds transferred from The British Friends of the Israel Guide Dog Centre for the Blind		425,945
TOTAL FUNDS CARRIED FORWARD		<u><u>460,707</u></u>

Balance Sheet
31 December 2021

	Notes	Unrestricted fund £
FIXED ASSETS		
Tangible assets	9	926
CURRENT ASSETS		
Cash at bank		461,101
CREDITORS		
Amounts falling due within one year	10	(1,320)
NET CURRENT ASSETS		<u>459,781</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		460,707
NET ASSETS		<u>460,707</u>
FUNDS	11	
Unrestricted funds		<u>460,707</u>
TOTAL FUNDS		<u>460,707</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 26 August 2022 and were signed on its behalf by:

.....
M J Benjamin - Trustee

Cash Flow Statement
for the Year Ended 31 December 2021

	Notes	£
Cash flows from operating activities		
Cash generated from operations	1	<u>35,070</u>
Net cash provided by operating activities		<u>35,070</u>
Change in cash and cash equivalents in the reporting period		35,070
Cash and cash equivalents at the beginning of the reporting period		<u>-</u>
Cash and cash equivalents at the end of the reporting period		<u><u>461,101</u></u>

Notes to the Cash Flow Statement
for the Year Ended 31 December 2021

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	£
Net income for the reporting period (as per the Statement of Financial Activities)	34,762
Adjustments for:	
Depreciation charges	<u>308</u>
Net cash provided by operations	<u><u>35,070</u></u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.21 £	Cash flow £	At 31.12.21 £
Net cash			
Cash at bank	<u>-</u>	<u>461,101</u>	<u>461,101</u>
	<u>-</u>	<u>461,101</u>	<u>461,101</u>
Total	<u><u>-</u></u>	<u><u>461,101</u></u>	<u><u>461,101</u></u>

Notes to the Financial Statements
for the Year Ended 31 December 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. DONATIONS AND LEGACIES

	£
Donations	354,572
Legacies	442,063
	<u>796,635</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

3. RAISING FUNDS

Raising donations and legacies

Support costs	£ <u>130,515</u>
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4. CHARITABLE ACTIVITIES COSTS

	Grant funding of activities (see note 5) £
Israel Guide Dog Centre	608,610
Educational projects	<u>22,748</u>
	<u>631,358</u>

5. GRANTS PAYABLE

Israel Guide Dog Centre	£ 608,610
Educational projects	22,748
	<u>631,358</u>

The total grants paid to institutions during the year was as follows:

ISRAEL	£ <u>631,358</u>
--------	---------------------

6. SUPPORT COSTS

	Finance £	Governance costs £	Totals £
Raising donations and legacies	<u>127,995</u>	<u>2,520</u>	<u>130,515</u>

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

Depreciation - owned assets	£ <u>308</u>
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Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2021.

9. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 January 2021 and 31 December 2021	<u>1,234</u>
DEPRECIATION	
Charge for year	<u>308</u>
NET BOOK VALUE	
At 31 December 2021	<u><u>926</u></u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£
Accrued expenses	<u><u>1,320</u></u>

11. MOVEMENT IN FUNDS

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	425,945	34,762	460,707
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u><u>425,945</u></u>	<u><u>34,762</u></u>	<u><u>460,707</u></u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	796,635	(761,873)	34,762
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u><u>796,635</u></u>	<u><u>(761,873)</u></u>	<u><u>34,762</u></u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2021.

Accounts

REGISTERED COMPANY NUMBER: CE021058 (England and Wales)
REGISTERED CHARITY NUMBER: 1188449

Report of the Trustees and
Unaudited Financial Statements for the Period 10 March 2020 to 31 December 2020
for
Israel Guide Dog Centre UK

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Report of the Trustees
for the Period 10 March 2020 to 31 December 2020

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the period 10 March 2020 to 31 December 2020. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

INCORPORATION

The charitable company was incorporated on 10 March 2020.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CE021058 (England and Wales)

Registered Charity number

1188449

Registered office

25 Beech Drive
Borehamwood
Hertfordshire
WD6 4QU

Trustees

M J Benjamin

M Stoller

A Kraiss

G Seal

A Blake

T M Son

- appointed 12.8.21

P S Ward

- appointed 12.8.21

Company Secretary

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Approved by order of the board of trustees on 30 November 2021 and signed on its behalf by:

M J Benjamin - Trustee

	Notes	£
TOTAL FUNDS CARRIED FORWARD		-

	Notes	£
TOTAL ASSETS LESS CURRENT LIABILITIES		-

NET ASSETS		-
		=====
FUNDS	3	_____
TOTAL FUNDS		-
		=====

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 December 2020.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 December 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies and with the Financial Reporting Standard for Smaller Entities (effective January 2015).

The financial statements were approved by the Board of Trustees on 30 November 2021 and were signed on its behalf by:

M J Benjamin -Trustee

Notes to the Financial Statements
for the Period 10 March 2020 to 31 December 2020

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

The charitable company was dormant throughout the period ended 31 December 2020.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31 December 2020.

Trustees' expenses

There were no trustees' expenses paid for the period ended 31 December 2020.

3. MOVEMENT IN FUNDS

	Net movement in funds £	At 31.12.20 £
	—	—
TOTAL FUNDS	—	—

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
	—	—	—
TOTAL FUNDS	—	—	—