

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
		<hr/>
Total		761,873
		<hr/>
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
		<hr/>
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)
		<hr/>
NET CURRENT ASSETS		<u>459,781</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		460,707
		<hr/>
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>
		<hr/>
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>
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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.