

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

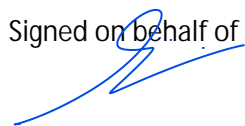
It is the policy of the charity to maintain £85,000 of unrestricted funds to cover administration and event costs that will arise.

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

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>