

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  
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

## 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.

## 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
<i>Governance costs</i>			
	<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>