

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>

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.