

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>

## 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	626,061	626,061
Expenditure on:		
Raising funds	31,303	31,303
Charitable activities	340,772	340,772
Other	135,261	135,261
Total	507,336	507,336
Net income	118,725	118,725
Net income before other gains/(losses)	118,725	118,725
Other gains and losses:		
Net movement in funds	118,725	118,725
Reconciliation of funds:		
Total funds brought forward	441,340	441,340
Total funds carried forward	560,065	560,065

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
<i>Governance costs</i>			
	<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	2025	2024	2024
	Land and buildings	Other	Land and buildings	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.