

JEWISH CHILD'S DAY

England & Wales · Charity number 209266

Details

Other names J C D

Status Registered

Legal form Other

Registered 1962-09-28

Register [View on the Charity Commission register](#)

Contact

Address Jewish Childs Day
First Floor
Elscot House
Arcadia Avenue
London
N3 2JU

Phone 02084468804

Email info@jcd.uk.com

Website www.jcd.uk.com

Activities

Objects: TO BENEFIT JEWISH CHILDREN IN NECESSITOUS CIRCUMSTANCES IN THE UNITED KINGDOM, ISRAEL AND ELSEWHERE

Activities: Raises funds to distribute to agencies providing services to Jewish children in need of special care in the UK and Israel. Provides equipment of all kinds and supports specific projects for children who are blind, deaf, mentally or physically disabled, orphaned, neglected, deprived, abused, refugee or in need of medical care.

Classification

- **How:** Makes Grants To Organisations
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty
- **Who:** Children/young People

Geography

- **Area of benefit:** THE UNITED KINGDOM AND ELSEWHERE
- Israel
- Throughout London

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£0	£0	-	-
2023-12-31	£0	£0	-	-
2022-12-31	£356,311	£522,198	-	-
2021-06-30	£1,134,156	£1,242,350	£2,100,687	8
2020-06-30	£1,199,186	£1,180,017	£1,920,245	7

Trustees

Name	Role	Appointed
Charles Spungin	Chair	2014-11-27
Miriam Benchetrit		2024-09-29
Richard Reinhold		2024-09-29

JEWISH CHILD'S DAY

England & Wales - Charity number 209266

Accounts

Charity registration number 209266

JEWISH CHILD'S DAY (CHARITY NUMBER: 209266)
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE PERIOD 1ST JULY 2021 to 31ST DECEMBER 2022

JEWISH CHILD'S DAY (CHARITY NUMBER: 209266)

LEGAL AND ADMINISTRATIVE INFORMATION

Charity number	209266
Honorary Patron	The President of the State of Israel
Patron	The Jewish Chronicle
Life President	Mrs Joy Moss MBE
Honorary Presidents	Rabbi Joseph Dweck Rabbi Jeremy Gordon Rabbi Andrew Goldstein Rabbi Laura Janner-Klausner Chief Rabbi Ephraim Mirvis
Chairman	Mr Charles Spungin
Vice Chairman	Mrs Virginia Campus
Honorary Treasurer	Mr Gary Cohen
Honorary Secretary	Mr David Collins
Members of National Council, Executive Council and Trustees	Mrs Virginia Campus (Resigned 25 November 2021) Mr Gary Cohen Mr David Collins (Resigned 25 November 2021) Mrs Francine Epstein (Resigned 25 November 2021) Mrs Gaby Lazarus (Resigned 25 November 2021) Mrs Joy Moss MBE Mr Stephen Moss CBE Mr Melvyn Orton (Resigned 25 November 2021) Mr Charles Spungin
Members of National Council Amended to Grant Allocation Committee on 9th September 2021	Mr Simon Assor Mrs Karen Danker Mrs Maxine Elias Rabbi Andrew Goldstein Mrs Amanda Ingram Mrs Emma Kafton Mrs Gabrielle Ludzker Dr Simon Nadel Mrs Eve Oppenheim (Deceased June 2022) Mrs Lucie Spungin Mrs Joanne Weir Mrs Simone Wilson Mr Richard Reinhold Mrs Susie Ollins
Executive Director	Mrs Anthea Jackson

JEWISH CHILD'S DAY (CHARITY NUMBER: 209266)

LEGAL AND ADMINISTRATIVE INFORMATION

Principal address

Floor 1
Elscot House
Arcadia Avenue
London
N3 2JU

Auditors

SPW (UK) LLP
Gable House
239 Regents Park Road
London
N3 3LF

Bankers

National Westminster Bank Plc
PO Box 83
Tavistock House
Tavistock Square
London
WC1H 9XA

Solicitors

Solomon Levy & Co
33 Alma Street
Luton
LU1 2PL

JEWISH CHILD'S DAY (CHARITY NUMBER: 209266)

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JEWISH CHILD'S DAY (CHARITY NUMBER: 209266)

TRUSTEES REPORT

FOR THE 18 MONTHS ENDED 31 DECEMBER 2022

The Trustees present their report and accounts for the 18 months ended 31 December 2022.

The accounts have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011, and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005 and published on 16 July 2014.

Jewish Child's Day

The Board of Trustees had determined previously that it would be in the best interests of the Charity for it to be incorporated. Accordingly, they approved the incorporation of a charitable organisation (CIO) which was registered with the Charity Commission on 9th September 2021.

It was taken under advice for charities looking to incorporate new vehicles, to retain the unincorporated charity (209266) as a shell for a period post incorporation. A revised Constitution was submitted to the Charity Commission which will exist in a dormant state, should legacies be received post incorporation.

The Board believes that the charitable purposes of JCD can be more effectively carried out through an incorporated vehicle. It also allows the organisation more easily to enter contractual commitments and will confer limited liability on the trustees. This will help to secure high quality leadership for the organisation into the future.

There were some changes to the existing constitution which will outline certain changes in relation to its activities, that being, the reduction of trustees, JCD no longer require a National Council, the quorum for meetings will go down from 5 to 2 and our year end was changed in line with CIO from 30th June to 31st December.

Conversion to CIO (Charitable Incorporated Organisation)

A formal agreement to transfer all liabilities, assets and undertaking of Jewish Child's Day from a charitable unincorporated association (Charity no. 209266) to a newly incorporated Charitable Incorporated Organisation (Charity no. 1195764) was drawn up at a meeting of the Board of Trustees on Thursday 25th November 2021.

Conflicts of interest

It was noted that all trustees apart from Gaby Lazarus & Francine Epstein are all trustees of the CIO, to which it is proposed that the Charity transfers all its assets and liabilities and will perform the functions for the Charity (the Proposed Transfer). As a result, all save two of the trustees of the Charity were subject to a conflict of loyalty in relation to the Proposed Transfer (albeit none stood to derive any financial or other a material benefit from the Proposed Transfer).

It was noted that the Charity had applied to the Charity Commission for an Order under sections 105 of the Charities Act 2011 to authorise the trustees 'conflict of interest to enable them to approve the Transfer which provides a benefit to the Charity's trustees. The order was received on 3rd November 2021, and a copy was tabled at the meeting on 25th November 2021.

JCD appointed and instructed law firm Womble Bond & Dickinson to assist in the CIO conversion process.

The Executive Director was guided by the law firm with an exhaustive inventory to ensure all contracts, leases, bank accounts and investments were transferred to the CIO accordingly. A new bank account was opened and all donors who make monthly or annual payments by Direct Debit or Standing Order were notified of these changes.

JEWISH CHILD'S DAY (CHARITY NUMBER: 209266)

TRUSTEES REPORT (CONTINUED)

FOR THE 18 MONTHS ENDED 31 DECEMBER 2022

Objectives and activities

The objectives of the charity are to provide public benefit for Jewish children in necessitous circumstances in the United Kingdom, Israel and elsewhere, whilst promoting the principles of Tzedakah (charitable giving) to Jewish children and in connection therewith, to raise money for any of the charitable purposes for which the organisation was formed.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The charity's policy is to consult and discuss with employees, through staff councils and at meetings, matters likely to affect employees' interests.

Information of matters of concern to employees is given through information bulletins and reports which seek to achieve a common awareness on the part of all employees of the financial and economic factors affecting the charity's performance.

Applications for employment by disabled persons are always fully considered, bearing in mind the aptitudes of the applicant concerned. In the event of members of staff becoming disabled, every effort would be made to ensure their employment with the charity continues and that appropriate training would be arranged. It is the policy of the charity that the training, career development and promotion of disabled persons should, as far as possible, be identical to that of other employees.

Grant making policy

The grant making policy of JCD is to fund projects and programmes in the UK, Israel, and elsewhere that support children in special need. Grants are paid to partner organisations or to fund projects run by other organisations, either from restricted funds or by way of discretionary grants from unrestricted funds.

Investment policy

Jewish Child's Day had three diversified investment funds which protect capital and generate an income. Our Trustees approve new investment funds and the performance on these funds are monitored regularly. Any subscriptions, redemptions and transactions across the funds are only permitted by certain authorised personnel.

Strategic report

The description under the headings "Achievements and performance" and "Financial review" meet the company law requirements for the Trustees to present a strategic report.

Achievements and performance

Unrestricted grants were considered in detail by the Grant Allocation Committee. (Formerly the National Council) at a meeting held in November 2021.

This totalled £177,448 to 38 organisations, which is broken down by country: Israel 20, United Kingdom 14 and Rest of the World 4.

Restricted grants totalling £74,146 were allocated to Israel 13 United Kingdom 3 and Rest of the World 1.

Project visits

Visiting projects in 2021 were hugely restricted due to Covid however a few visits took place including Ezra Umarpeh to see the unveiling of the transit vehicles, the Equine Therapy centre in Hitchin who provide horse therapy to the JCoSS special needs children, the newly built school/Side by Side in Stamford Hill, The Boys Club House in Hendon, JW3 Gateways and most recently we were invited to see the new adventure playground at Clore Shalom primary school.

JEWISH CHILD'S DAY (CHARITY NUMBER: 209266)

TRUSTEES REPORT (CONTINUED)

FOR THE 18 MONTHS ENDED 31 DECEMBER 2022

Financial review & reserves policy

Income generation (Please note all the financial figures are based on activities that arose in period six months from 1st July 2021 to 31st December 2021 compared to financial year end from 1st July 2020 to 30th June 2021 i.e. 12 months. No activities were undertaken in the period from 1st January 2022 to 31st December 2022).

New year: The income received was £88,063 compared to the previous period (1st July 2020 - 30th June 2021) of £101,862. However, in this total it must be noted that £16,000 was from one single donor. The appeal for New Year was focusing on the need for supporting grants for life-saving equipment and it was agreed by Chairman's action that £16,000 would be awarded to the hospital, Bikur Cholim in Israel, to purchase an incubator. There was an 11% saving in overall costs of the campaign: £4,494 against £5,068 the previous year.

Chanukah appeal: The income received was £42,178 compared to the previous period 65,265 (1st July 2020 - 30th June 2021) Costs again were down and a saving of 8%: £5,520 compared to previous year of £5,981. This is as a result of continuously cleansing our database to ensure we are not posting to donors who no longer live at the address or have left the country/do not want to be contacted.

Annual newsletter: The income was £27,752 compared to £36,183.

General donations and standing orders/direct debits: The income received was £33,215 compared to £45,816 (1st July 2020 - 30th June 2021)

Tributes & box collections: The income received from Tributes was £6,584 compared to £3,800 and Box Collections was £762 compared to £2,027.

Bar/Bat mitzvah twinning: £5,224 was received as restricted income compared to £7,246. Twinning is an area that we continue to develop and is something we are looking to expand further.

General legacies: We received £47,272. The previous year totalled £488,750. We do expect further Legacy monies to be received in the new CIO in 2022. This continues to be a good source of income for JCD however unpredictable.

Structure, governance and management

Jewish Childs' Day is a charity governed by constitution adopted on 17 May 1951, a revised version of which was approved on 20 March 2008 and further changes adopted at the Annual General Meeting on 30th November 2017.

The Trustees who served during the year were:

Mrs Virginia Campus	(Resigned 25 November 2021)
Mr Gary Cohen	
Mr David Collins	(Resigned 25 November 2021)
Mrs Francine Epstein	(Resigned 25 November 2021)
Mrs Gaby Lazarus	(Resigned 25 November 2021)
Mrs Joy Moss MBE	
Mr Stephen Moss CBE	
Mr Melvyn Orton	(Resigned 25 November 2021)
Mr Charles Spungin	

JEWISH CHILD'S DAY (CHARITY NUMBER: 209266)

TRUSTEES REPORT (CONTINUED)

FOR THE 18 MONTHS ENDED 31 DECEMBER 2022

Appointment of Trustees

Trustees shall be appointed (or re-appointed as the case may be) for a three-year term of office. No appointment or re-appointment shall be made when the Trustee in question has held office for 9 years or more (whether consecutive or not) unless the continuing Trustees resolve that there are special circumstances requiring the re-appointment of the Trustee in question in which case the Trustee in question may be re-appointed for a further term or terms of such length as is determined by the Board provided that such further additional term or terms is or are approved at a meeting of the Board. Trustees are recruited mainly through word of mouth and every effort is taken to ensure that the trustee board represents all sectors of the community and professional and non-professional workplace.

HR and Governance

Russell Brody joined the team in August 2021 as Head of Income Generation. This is a new role for the charity and his responsibility is to lead and oversee the development and implementation of fundraising strategies to support JCD's goals and missions. This involves identifying and cultivating relationships with individual donors, sponsors, and looking at ways of diversifying other income streams. Russell will be responsible for managing the other two fundraising team members whose responsibilities include income streams through applications to grants & trusts, events, challenges, Bar/Bat Mitzvah Twinning, schools & community outreach.

Jill Gould joined JCD at the end of June 2021 as JCD's new finance officer and was integral in ensuring the transfer of the CIO met with JCD's objectives.

Jill's role very much involves compliance, and she is responsible for ensuring all relevant financial regulations and standards are met. Jill produces timely financial reports each month to the Treasurer, Gary Cohen. A significant role played during the transfer to the CIO was to ensure cost savings where possible with past suppliers, revenue growth and ensuring all contracts were reviewed.

Auditor

SPW (UK) LLP will not be re-appointed as auditors in the next year.

Disclosure of information to auditor

Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The Trustees report was approved by the Board of Trustees.

Mr Charles Spungin

Chairman

Dated: 1 June 2023

JEWISH CHILD'S DAY (CHARITY NUMBER: 209266)

STATEMENT OF TRUSTEES RESPONSIBILITIES

FOR THE 18 MONTHS ENDED 31 DECEMBER 2022

The Trustees are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that 18 months.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of accounts may differ from legislation in other jurisdictions.

JEWISH CHILD'S DAY (CHARITY NUMBER: 209266)

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF JEWISH CHILD'S DAY

Opinion

We have audited the accounts of Jewish Child's Day (Charity number: 209266) (the charity) for the 18 months ended 31 December 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the notes to the accounts, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2022 and of its incoming resources and application of resources, for the 18 months then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the accounts section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the accounts in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the 's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

As referred to in the Trustees Report, the charity incorporated and started operating from 1st January 2022 through this new body. Going forward the unincorporated body will exist as shell for a period post incorporation.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

As referred to on the Trustee's Report the activities of the charity (Charity no. 209266) were transferred to a newly incorporated organisation (Charity no. 1195764).

JEWISH CHILD'S DAY (CHARITY NUMBER: 209266)

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF JEWISH CHILD'S DAY

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the statement of Trustees responsibilities, the Trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the 's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Other matters

Your attention is drawn to the fact that the charity has prepared financial statements 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)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

JEWISH CHILD'S DAY (CHARITY NUMBER: 209266)

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF JEWISH CHILD'S DAY

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Paul Winter (Senior Statutory Auditor)
for and on behalf of SPW (UK) LLP

1 June 2023

Chartered Accountants
Statutory Auditor

Gable House
239 Regents Park Road
London
N3 3LF

JEWISH CHILD'S DAY (CHARITY NUMBER: 209266)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE 18 MONTHS ENDED 31 DECEMBER 2022

	Notes	Unrestricted funds 18 months to 31 Dec 2022 £	Restricted funds 18 months to 31 Dec 2022 £	Total 18 months to 31 Dec 2022 £	Total 30 Jun 2021 £
<u>Income and endowments from:</u>					
Voluntary income	3	274,254	74,261	348,515	1,101,112
Investments	4	7,796	-	7,796	32,022
Other income	5	-	-	-	1,022
Total income		282,050	74,261	356,311	1,134,156
<u>Expenditure on:</u>					
Costs of raising voluntary income	6	22,411	-	22,411	42,734
<u>Charitable activities</u>					
Grants awarded	7	177,448	74,147	251,595	783,939
Support costs	7	248,192	-	248,192	401,313
Total charitable expenditure		425,640	74,147	499,787	1,185,252
Other expenditure	10	-	-	-	14,364
Total resources expended		448,051	74,147	522,198	1,242,350
Net gains/(losses) on investments	11	137,450	-	137,450	288,637
Net (outgoing)/incoming resources before transfers		(28,551)	114	(28,437)	180,443
Transfer to Incorporated Body	12	(2,062,470)	(9,781)	(2,072,251)	-
Net movement in funds		(2,091,021)	(9,667)	(2,100,688)	180,443
Fund balances at 1 July 2021		2,091,021	9,667	2,100,687	1,920,244
Fund balances at 31 December 2022		-	-	-	2,100,687

The statement of financial activities includes all gains and losses recognised in the 18 months.

All income and expenditure derive from continuing activities.

JEWISH CHILD'S DAY (CHARITY NUMBER: 209266)

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2022

	Notes	31 Dec 2022		30 Jun 2021	
		£	£	£	£
Fixed assets					
Property, plant and equipment	13		-		19,924
Investments	14		-		2,019,813
					<u>2,039,737</u>
Current assets					
Trade and other receivables	15	-		17,400	
Cash at bank and in hand		4,370		199,449	
		<u>4,370</u>		<u>216,849</u>	
Current liabilities	16	(4,370)		(155,898)	
Net current assets			-		<u>60,951</u>
Total assets less current liabilities			-		<u>2,100,688</u>
Income funds					
Restricted funds	17		-		9,667
General unrestricted funds	18		-		2,091,021
					<u>2,100,688</u>

The financial statements were approved by the Trustees on 1 June 2023

Mr Gary Cohen
Trustee

Mr Charles Spungin
Trustee

JEWISH CHILD'S DAY (CHARITY NUMBER: 209266)

STATEMENT OF CASH FLOWS

FOR THE 18 MONTHS ENDED 31 DECEMBER 2022

		18 months to 31 Dec 2022		30 Jun 2021	
	Notes	£	£	£	£
Cash flows from operating activities					
Cash absorbed by operations	20		(399,944)		(71,951)
Investing activities					
Purchase of property, plant and equipment		(3,264)		(3,978)	
Purchase of investments		(15,463)		(1,187,300)	
Proceeds from disposal of investments		215,797		1,219,114	
Investment income received		7,796		32,022	
Net cash generated from investing activities			204,866		59,858
Net decrease in cash and cash equivalents			(195,078)		(12,093)
Cash and cash equivalents at beginning of period			199,448		211,541
Cash and cash equivalents at end of 18 months			4,370		199,448

JEWISH CHILD'S DAY (CHARITY NUMBER: 209266)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE 18 MONTHS ENDED 31 DECEMBER 2022

1 Accounting policies

Charity information

Jewish Child's Day (Charity number: 209266) is a charity governed by the constitution adopted on 17 May 1951, a revised version of which was approved on 30 November 2017.

1.1 Accounting convention

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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The charity constitutes a public benefit entity as defined by FRS 102.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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 issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the accounts, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the accounts. It is the intention of the Trustees to continue operating the incorporated body as a dormant organisation for the foreseeable future.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

JEWISH CHILD'S DAY (CHARITY NUMBER: 209266)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE 18 MONTHS ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

1.5 Resources expended

Expenditure is recognised when a liability is incurred. Other grant payments are recognised when a constructive obligation arises that results in the payment being unavoidable.

Costs of generating funds are those costs incurred in generating voluntary income.

Governance costs are primarily associated with constitutional and statutory requirements.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

1.6 Property, plant and equipment

Property, plant and equipment are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold	
Leasehold improvements	Over 7 years straight line basis
Office equipment	25% on reducing balance basis
Fixtures & fittings	10% on reducing balance basis
Computers	33.33% reducing balance basis

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Non-current investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of non-current assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

JEWISH CHILD'S DAY (CHARITY NUMBER: 209266)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE 18 MONTHS ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in income/ expenditure for the year, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately, unless the relevant asset is carried in at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including trade and other payables and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

JEWISH CHILD'S DAY (CHARITY NUMBER: 209266)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE 18 MONTHS ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

Derecognition of financial liabilities

Financial liabilities are derecognised when the entity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

The charity operates a defined contributions pension scheme. Contributions are charged in the accounts as they become payable in accordance with the rules of the scheme.

1.13 Comparatives

Comparatives are for the year ended 30 June 2021

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

JEWISH CHILD'S DAY (CHARITY NUMBER: 209266)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE 18 MONTHS ENDED 31 DECEMBER 2022

3 Voluntary income

	Unrestricted funds	Restricted funds	Total 18 months to 31 Dec 2022	Total 30 Jun 2021
	£	£	£	£
Donations and gifts	226,981	74,261	301,242	612,361
Legacies receivable	47,273	-	47,273	488,751
	<u>274,254</u>	<u>74,261</u>	<u>348,515</u>	<u>1,101,112</u>

Donations and gifts

Unrestricted funds:

	18 months to 31 Dec 2022	30 Jun 2021
General Donations	33,215	45,816
New Year Appeal	88,063	101,862
Pesach Appeal	599	63,293
Chanukah Appeal	42,178	65,265
Events Income	330	4,295
General Donations - Tributes	6,584	3,800
Legacy Mailing	-	10
Fun Run	129	-
Gift Aid Donations	21,612	39,041
Gala Dinner Income	450	49,309
Newsletter	27,752	36,183
Trek Income	2,490	-
Box Collections	762	2,027
Blueish Jewish	892	2,079
Making History Programme	-	7,945
Flip Book Game	196	328
Heritage/Jewish Charles Day	1,479	-
Bike Ride	250	-
	<u>226,981</u>	<u>421,253</u>

JEWISH CHILD'S DAY (CHARITY NUMBER: 209266)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE 18 MONTHS ENDED 31 DECEMBER 2022

4 Investments

	Unrestricted funds	Unrestricted funds
	18 months to 31 Dec 2022	30 Jun 2021
	£	£
Income from listed investments	7,794	31,911
Interest receivable	2	111
	<u>7,796</u>	<u>32,022</u>

5 Other income

	Unrestricted funds	Total
	18 months to 31 Dec 2022	30 Jun 2021
	£	£
Coronavirus grant	-	1,022
	<u>-</u>	<u>1,022</u>

JEWISH CHILD'S DAY (CHARITY NUMBER: 209266)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE 18 MONTHS ENDED 31 DECEMBER 2022

6 Costs of raising voluntary income

	18 months to 30 Jun 2021	
	31 Dec 2022	
	£	£
Legacies	386	3,638
New Year expenses	4,494	5,068
Pesach expenses	-	4,915
Chanukah expenses	5,520	5,981
Events expenses	130	2,268
Recycling expenses	54	80
Gala Dinner expense	-	2,403
Bar/Batmitzvah twinning expenses	67	128
Newsletter	3,972	3,865
Blueish Jewish expenses	-	644
Trek expenses	4,500	35
Fun Run Expense	-	488
Flip Book Game Expenses	10	1,836
Kidscape Collaboration Expenses	-	2,250
TTP Bar/Bat Programme Expenses	2,299	9,135
Bike Ride Expenses	945	-
Fundraising Expenses	34	-
	<hr/>	<hr/>
	22,411	42,734
	<hr/>	<hr/>

JEWISH CHILD'S DAY (CHARITY NUMBER: 209266)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE 18 MONTHS ENDED 31 DECEMBER 2022

7 Charitable activities

	Grants awarded 18 months to 31 Dec 2022 £	Support costs 18 months to 31 Dec 2022 £	Total 18 months to 31 Dec 2022 £	Total 30 Jun 2021 £
Grant funding of activities (see note 8)	251,595	-	251,595	783,939
Share of support costs (see note 9)	-	247,472	247,472	396,713
Share of governance costs (see note 9)	-	720	720	4,600
	<u>251,595</u>	<u>248,192</u>	<u>499,787</u>	<u>1,185,252</u>
Analysis by fund				
Unrestricted funds	177,448	248,192	425,640	954,912
Restricted funds	74,147	-	74,147	230,340
	<u>251,595</u>	<u>248,192</u>	<u>499,787</u>	<u>1,185,252</u>
For the 18 months ended 30 June 2021				
Unrestricted funds	553,599	401,313		954,912
Restricted funds	230,340	-		230,340
	<u>783,939</u>	<u>401,313</u>		<u>1,185,252</u>

8 Grants payable

	Grants awarded 18 months to 31 Dec 2022 £	Grants awarded 30 Jun 2021 £
Grants awarded (see appendix 1)	251,595	783,939
	<u>251,595</u>	<u>783,939</u>

JEWISH CHILD'S DAY (CHARITY NUMBER: 209266)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE 18 MONTHS ENDED 31 DECEMBER 2022

9 Support costs

	Support costs £	Governance costs £	18 months to 31 Dec 2022 £	30 Jun 2021 £	Basis of allocation
Staff costs	145,519	-	145,520	208,639	
Depreciation	3,588	-	3,588	5,620	
Operating lease charges	12,450	-	12,450	24,900	
Other support costs	85,914	-	85,914	157,554	
Audit fees	-	720	720	4,600	Governance
	<u>247,472</u>	<u>720</u>	<u>248,192</u>	<u>401,313</u>	
Analysed between Charitable activities	<u>247,472</u>	<u>720</u>	<u>248,192</u>	<u>401,313</u>	

Governance costs includes payments to the auditors of £720 (30 Jun 2021- £4,600) for audit fees.

10 Other expenditure

	Total Unrestricted funds £	
	18 months to 31 Dec 2022	30 Jun 2021
Net loss on disposal of tangible fixed assets	-	14,364
	<u>-</u>	<u>14,364</u>

11 Net gains/(losses) on investments

	18 months to 31 Dec 2022	30 Jun 2021
	£	£
Revaluation of investments	137,450	285,425
Gain/(loss) on sale of investments	-	3,212
	<u>137,450</u>	<u>288,637</u>

12 Transfer to Incorporated Body

Unrestricted funds of £2,062,470 and restricted funds of £9,781 were transferred to the incorporated body from the unincorporated body on 1 January 2022.

JEWISH CHILD'S DAY (CHARITY NUMBER: 209266)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE 18 MONTHS ENDED 31 DECEMBER 2022

13 Property, plant and equipment

	Leasehold	Office equipment	Fixtures & fittings	Computers	Total
	£	£	£	£	£
Cost					
At 1 July 2021	29,582	1,281	2,210	7,027	40,100
Additions	-	-	-	3,264	3,264
Transfer to Incorporated body	(29,582)	(1,281)	(2,210)	(10,291)	(43,364)
At 31 December 2022	-	-	-	-	-
Depreciation and impairment					
At 1 July 2021	16,819	27	1,049	2,282	20,177
Depreciation charged in the 18 months	2,071	157	58	1,303	3,589
Transfer to Incorporated body	(18,890)	(184)	(1,107)	(3,585)	(23,766)
At 31 December 2022	-	-	-	-	-
Carrying amount					
At 31 December 2022	-	-	-	-	-
At 30 June 2021	12,763	1,254	1,162	4,745	19,924
Net value of assets transferred to incorporated body	10,692	1,098	1,104	6,706	19,600

14 Fixed asset investments

	Listed investments	Cash in portfolio	Total
	£	£	£
Cost or valuation			
At 1 July 2021	1,973,743	46,070	2,019,813
Additions	15,463	223,591	239,054
Valuation changes	137,450	-	137,450
Transfer to incorporated body	(1,910,859)	(50,837)	(1,961,696)
Disposals	(215,797)	(218,824)	(434,621)
At 31 December 2022	-	-	-
Carrying amount			
At 31 December 2022	-	-	-
At 30 June 2021	1,973,743	46,070	2,019,813

JEWISH CHILD'S DAY (CHARITY NUMBER: 209266)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE 18 MONTHS ENDED 31 DECEMBER 2022

15 Trade and other receivables

	18 months to 31 Dec 2022	30 Jun 2021
	£	£
Amounts falling due within one year:		
Other receivables	-	5,951
Prepayments and accrued income	-	11,449
	<u>-</u>	<u>17,400</u>
	<u>-</u>	<u>17,400</u>

16 Current liabilities

	18 months to 31 Dec 2022	30 Jun 2021
	£	£
Other taxation and social security	-	6,898
Trade payables	-	7,189
Other payables	4,370	129,786
Accruals and deferred income	-	12,025
	<u>4,370</u>	<u>155,898</u>
	<u>4,370</u>	<u>155,898</u>

17 Restricted funds

The restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Balance at 1 July 2021
	Balance at 1 July 2020	Incoming resources	Resources expended	Transfer from unrestricted funds	
	£	£	£	£	£
Restricted funds	9,399	191,108	(230,340)	39,500	9,667
	<u>9,399</u>	<u>191,108</u>	<u>(230,340)</u>	<u>39,500</u>	<u>9,667</u>

	Movement in funds				Balance at 31 December 2022
	Balance at 1 July 2021	Incoming resources	Resources expended	Transfer to incorporated body	
	£	£	£	£	£
Restricted funds	9,667	74,261	74,147	-	9,781
Funds transferred to Incorporated body	-	-	-	(9,781)	(9,781)
	<u>9,667</u>	<u>74,261</u>	<u>74,147</u>	<u>(9,781)</u>	<u>-</u>

JEWISH CHILD'S DAY (CHARITY NUMBER: 209266)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE 18 MONTHS ENDED 31 DECEMBER 2022

18 Designated funds

The movement in unrestricted funds is disclosed below. The investment includes unrealised gains.

	Movement in funds					Balance at 1 July 2021
	Balance at 1 July 2020	Incoming resources	Resources expended	Transfer from restricted funds	Investments gains/losses	
	£	£	£	£	£	£
Unrestricted funds	1,910,846	943,048	(1,012,010)	(39,500)	288,636	2,091,021

	Movement in funds					Balance at 31 December 2022
	Balance at 1 July 2021	Incoming resources	Resources expended	Transfer to incorporated body	Investments gains/losses	
	£	£	£	£	£	£
Unrestricted funds	2,091,021	282,050	(448,051)	-	137,450	2,062,470
Funds transferred to incorporated body	-	-	-	(2,062,470)	-	(2,062,470)
	2,091,021	282,050	(448,051)	(2,062,470)	137,450	-

19 Net movement in funds

	18 months to 31 Dec 2022	30 Jun 2021
	£	£

Net movement in funds is stated after charging/(crediting)

Fees payable to the company's auditor for the audit of the company's financial statements	720	4,600
Depreciation of owned property, plant and equipment	3,589	5,623
Loss on disposal of property, plant and equipment	-	14,364
Operating lease charges	12,450	24,900

JEWISH CHILD'S DAY (CHARITY NUMBER: 209266)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE 18 MONTHS ENDED 31 DECEMBER 2022

20	Cash generated from operations	18 months to 31 Dec 2022	30 Jun 2021
		£	£
	(Deficit)/surplus for the 18 months	(28,437)	180,443
	Adjustments for:		
	Investment income recognised in statement of financial activities	(7,796)	(32,022)
	(Gain)/loss on disposal of property, plant and equipment	-	14,364
	Gain on disposal of investments	-	(3,212)
	Fair value gains and losses on investments	(137,450)	(285,425)
	Depreciation and impairment of property, plant and equipment	3,588	5,620
	Movements in working capital:		
	Decrease in trade and other receivables	17,401	89,050
	(Decrease) in trade and other payables	(151,528)	(40,769)
	Transfer of assets to incorporated body:		
	Investments	1,910,859	-
	Net value of fixed assets	19,600	-
	Cash in portfolio	46,070	-
	Unrestricted reserves transferred out	(2,062,470)	-
	Restricted reserves transferred out	(9,781)	-
	Cash absorbed by operations	<u>(399,944)</u>	<u>(71,951)</u>

JEWISH CHILD'S DAY (CHARITY NUMBER: 209266)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE 18 MONTHS ENDED 31 DECEMBER 2022

21 Employees

Number of employees

The average monthly number of employees during the 18 months was:

	18 months to 31 Dec 2022	30 Jun 2021
	Number	Number
Donations & Legacies	1	1
Grants	1	1
Events and Fundraising	2	2
Finance	1	2
Executive Director	1	1
Communications and Marketing	1	1
Database and Office Manager	1	-
	<hr/>	<hr/>
	8	8
	<hr/>	<hr/>

Employment costs

	18 months to 31 Dec 2022	30 Jun 2021
	£	£
Wages and salaries	130,521	191,317
Social security costs	12,719	13,485
Other pension costs	2,280	3,837
	<hr/>	<hr/>
	145,520	208,639
	<hr/>	<hr/>

There were no employees whose annual remuneration was £60,000 or more.

22 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £2,280 (Jun 2021: £3,683).

23 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or re-imbursed expenses during the 18 months.

JEWISH CHILD'S DAY (CHARITY NUMBER: 209266)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE 18 MONTHS ENDED 31 DECEMBER 2022

24 Operating lease commitments

Lessee

The operating leases represent a lease in respect of rent for the new premises the Charity moved into.

On 25th November 2021, a formal agreement to transfer all liabilities, assets and undertaking of Jewish Child's Day from a charitable unincorporated association to a newly incorporated Charitable Incorporated Organisation on 1st January 2022. This agreement included the transfer of lease to the new incorporated charity.

At the reporting end date, the Charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	18 months to 31 Dec 2022	30 Jun 2021
	£	£
Within one year	-	21,539
Between two and five years	-	32,419
	<u> </u>	<u> </u>
	-	53,958
	<u> </u>	<u> </u>

25 Related party transactions

The assets and liabilities of the charity were transferred to the new incorporated charity on 1st January 2022. There were no other disclosable related party transactions during the 18 months (30 Jun 2021 - none).

JEWISH CHILD'S DAY (CHARITY NUMBER: 209266)

MANAGEMENT INFORMATION

FOR THE 18 MONTHS ENDED 31 DECEMBER 2022

JEWISH CHILD'S DAY (CHARITY NUMBER: 209266)

UNRESTRICTED FUNDS

FOR THE 18 MONTHS ENDED 31 DECEMBER 2022

	18 months to 31 Dec 2022		30 Jun 2021	
	£	£	£	£
INCOME				
Donations and gifts		226,981		421,253
Legacies receivable		47,273		488,751
Interest		2		111
Governments grants		-		1,022
Investment income		7,794		31,911
		<hr/>		<hr/>
Total incoming resources		282,050		943,048
RESOURCES EXPENDED				
Costs of raising voluntary income		(22,411)		(42,734)
Support costs				
Grants allocated to institutions (Appendix 1)	177,448		553,599	
Staff costs	145,519		208,638	
Staff Training	312		1,737	
Repairs & Maintenance	1,288		369	
Rates & Utilities	1,037		2,072	
Light & Heat	563		1,423	
Insurance	164		1,042	
Travelling & subsistence	32		294	
Computer costs	20,527		34,876	
Printing, postage & stationary	4,074		7,080	
Bank Charges	3,005		6,793	
Cleaning	658		1,300	
Sundry expense	489		1,037	
Telephone	2,768		7,088	
Legal & professional fees	31,412		59,247	
Equipment leasing	1,520		3,652	
Publicity, advertising, marketing and promotion	18,065		29,544	
Audit fees	720		4,600	
Depreciation of owned property, plant and equipment	3,588		5,620	
Loss on sale of asset	-		14,364	
Operating lease charges	12,450		24,900	
	<hr/>		<hr/>	
Charitable activities		(425,640)		(954,912)
		<hr/>		<hr/>
Net Incoming resources before movement on investment assets		(166,001)		(54,598)
Unrealised gain on investment assets		137,450		285,425
		<hr/>		<hr/>
Loss on disposal of tangible fixed assets		-		(14,364)
Gain on sale of Investment		-		(3,212)
		<hr/>		<hr/>
Excess/ (deficit) of income for the year		(28,551)		219,675
		<hr/> <hr/>		<hr/> <hr/>

JEWISH CHILD'S DAY (CHARITY NUMBER: 209266)

RESTRICTED FUNDS

FOR THE 18 MONTHS ENDED 31 DECEMBER 2022

	18 months to 31 Dec 2022		30 Jun 2021	
	£	£	£	£
INCOME				
Donations and gifts		74,261		191,108
Investment income		-		-
		<hr/>		<hr/>
Total incoming resources		74,261		191,108
RESOURCES EXPENDED				
Grants allocated to institutions (Appendix 1)		74,147		230,340
		<hr/>		<hr/>
Net Incoming resources before movement on investment assets		114		(39,232)
Unrealised gain on investment assets		-		-
		<hr/>		<hr/>
Excess/ (deficit) of Income for the year		114		(39,232)
		<hr/> <hr/>		<hr/> <hr/>
NET MOVEMENT IN FUNDS PER STATEMENT OF FINANCIAL ACTIVITIES				
Movement on unrestricted funds		(28,551)		219,675
Movement on restricted funds		114		(39,232)
		<hr/>		<hr/>
Total excess/ (deficit) Income for the year		(28,437)		180,443
		<hr/> <hr/>		<hr/> <hr/>

JEWISH CHILD'S DAY
APPENDIX - 1
GRANTS ALLOCATED
FOR THE 18 MONTHS ENDED 31 DECEMBER 2022

Name	Geographic Area	Unrestricted Grants	Discretionary Grants	Unrestricted & Discretionary Grants	Restricted Grants	Total
SUMMARY		£	£	£	£	£
UK		58,000	5,698	63,698	1,409	65,107
Israel		99,250		99,250	67,737	166,987
Rest of the world:		14,500		14,500	5,000	19,500
GRAND TOTAL		171,750	5,698	177,448	74,146	251,594

UNITED KINGDOM		Unrestricted Grants	Discretionary Grants	Unrestricted & Discretionary Grants	Restricted Grants	Total
Alma Primary		2,500		2,500		2,500
Beis Malka Girl's School		3,500		3,500		3,500
Big Birthday					49	49
Boxes of Basics		2,000		2,000		2,000
Children Ahead		3,000		3,000		3,000
Drama Expressions		2,500		2,500		2,500
Habonim		2,500		2,500		2,500
Jewish Deaf Association			5,698	5,698		5,698
JCoSS		5,000		5,000		5,000
Lev Echod Cancer Care		5,000		5,000		5,000
Side by Side Children Limited		18,000		18,000		18,000
The Boys Clubhouse		5,000		5,000	1,000	6,000
Happy & Healthy Trust		2,500		2,500		2,500
The Movement for Reform Judaism		3,000		3,000		3,000
The Together Plan		3,500		3,500	360	3,860
UK - Total		58,000	5,698	63,698	1,409	65,107

ISRAEL		Unrestricted Grants	Discretionary Grants	Unrestricted & Discretionary Grants	Restricted Grants	Total
		£	£	£	£	£
Aleh		5,000		5,000		5,000
Arugot					686	686
Alumot					1,000	1,000
Amichai		4,750		4,750		4,750
Beit Issie Shapiro - Amutat Avi		5,000		5,000		5,000
Beit Micha		5,000		5,000		5,000
Eliya		5,000		5,000		5,000
Family Nest					150	150
Gumat Chen		2,500		2,500		2,500
Givat Ada Hamifal					108	108
Haifa Rape Crisis Center		3,500		3,500		3,500
Hodayot Youth Village		10,000		10,000		10,000
ITC					28,875	28,875
Jeremy's Circle		3,500		3,500		3,500
Jerusalem Hills					648	648
Jordan River Village		3,500		3,500		3,500
Krembo Wings		4,000		4,000		4,000
Lone Soldier					600	600
Matzmachim - The Israeli Violence Reduction Organisation					10,000	10,000
Micha - Haifa and The North of Israel		10,000		10,000		10,000
Micha Tiberius					450	450
Milman Centre		5,000		5,000		5,000
Misgeret Shmaya		4,000		4,000		4,000
Misholim		2,500		2,500		2,500
Netanya Foundation					13,146	13,146
Orr Shalom		5,000		5,000	1,274	6,274
Rishon Lezion					800	800
Ruach Dromit		5,000		5,000		5,000
Seeach Sod		6,000		6,000		6,000
Shutaf					10,000	10,000
Simcha Layeled		5,000		5,000		5,000
Sunrise Israel - Katz		5,000		5,000		5,000
Israel - Total		99,250	-	99,250	67,737	166,987

REST OF WORLD	Country	Unrestricted Grants	Discretionary Grants	Unrestricted & Discretionary Grants	Restricted Grants	Total
Dialog	Belarus	3,500		3,500		3,500
Gomel Regional	Belarus	3,500		3,500		3,500
Polotsk Jewish Club	Belarus	3,500		3,500		3,500
Migdal International	Ukraine	4,000		4,000		4,000
FoundationTzedaka	Argentina				5,000	5,000
Rest of the world - Total		14,500	-	14,500	5,000	19,500
GRAND TOTAL		171,750	5,698	177,448	74,146	251,594

JEWISH CHILD'S DAY

England & Wales - Charity number 209266

Accounts

JEWISH CHILD'S DAY
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

JEWISH CHILD'S DAY

LEGAL AND ADMINISTRATIVE INFORMATION

Charity number	209266
Honorary Patron	The President of the State of Israel
Patron	The Jewish Chronicle
Life President	Mrs Joy Moss MBE
Honorary Presidents	Rabbi Joseph Dweck Rabbi Jeremy Gordon Rabbi Andrew Goldstein Rabbi Laura Janner-Klausner Chief Rabbi Ephraim Mirvis
Chairman	Mr Charles Spungin
Vice Chairman	Mrs Virginia Campus
Honorary Treasurer	Mr Gary Cohen
Honorary Secretary	Mr David Collins
Members of National Council, Executive Council and Trustees	Mrs Virginia Campus Mr Gary Cohen Mr David Collins Mrs Francine Epstein Mrs Gaby Lazarus Mrs Joy Moss MBE Mr Stephen Moss CBE Mr Melvyn Orton Mr Charles Spungin
Members of National Council	Mrs Claudia Allan Mr Simon Assor Mrs Karen Danker Mrs Maxine Elias Rabbi Andrew Goldstein Mrs Amanda Ingram Mrs Emma Kafton Mrs Gabrielle Ludzker Dr Simon Nadel Mrs Eve Oppenheim Mrs Lucie Spungin Mrs Joanne Weir Mrs Simone Wilson Mr Richard Reinhold (Appointed 26th November 2020) Mrs Susie Ollins(Appointed 26th November 2020)
Executive Director	Mrs Anthea Jackson

JEWISH CHILD'S DAY

LEGAL AND ADMINISTRATIVE INFORMATION

Principal address

Floor 1
Elscot House
Arcadia Avenue
London
N3 2JU

Auditors

SPW (UK) LLP
Gable House
239 Regents Park Road
London
N3 3LF

Bankers

National Westminster Bank Plc
PO Box 83
Tavistock House
Tavistock Square
London
WC1H 9XA

Solicitors

Solomon Levy & Co
33 Alma Street
Luton
LU1 2PL

JEWISH CHILD'S DAY

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JEWISH CHILD'S DAY

TRUSTEES REPORT

FOR THE YEAR ENDED 30 JUNE 2021

The Trustees present their report and accounts for the year ended 30 June 2021.

The accounts have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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 published in October 2019.

Objectives and activities

The objectives of the charity are to benefit Jewish children in necessitous circumstances in the United Kingdom, Israel and elsewhere whilst promoting the principles of Tzedakah (charitable giving) to Jewish children and in connection therewith, to raise money for any of the charitable purposes for which the organisation was formed.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The charity's policy is to consult and discuss with employees, through staff councils and at meetings, matters likely to affect employees' interests.

Information as to matters of concern to employees is given through information bulletins and reports which seek to achieve a common awareness on the part of all employees of the financial and economic factors affecting the charity's performance.

Applications for employment by disabled persons are always fully considered, bearing in mind the aptitudes of the applicant concerned. In the event of members of staff becoming disabled, every effort would be made to ensure their employment with the charity continues and that appropriate training would be arranged. It is the policy of the charity that the training, career development and promotion of disabled persons should, as far as possible, be identical to that of other employees.

Grant making policy

The grant making policy of JCD is to fund projects and programmes in the UK, Israel, and elsewhere that support children in special need. Grants are paid to partner organisations or to fund projects run by other organisations, either from restricted funds or by way of discretionary grants from unrestricted funds.

Investment policy

Jewish Child's Day have three diversified investment funds which protect capital and generate an income. Our Trustees approve new investment funds and the performance on these funds are monitored regularly. Any subscriptions, redemptions and transactions across the funds are only permitted by certain authorised personnel.

JEWISH CHILD'S DAY

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2021

Strategic report

The description under the headings "Achievements and performance" and "Financial review" meet the company law requirements for the Trustees to present a strategic report.

Achievements and performance

Applications for assistance were considered from organisations working with Jewish children in need in Israel, Argentina, Belarus, Hungary, Russia, Slovakia, the Ukraine and the United Kingdom.

All applications for assistance were considered in detail by the National Council, which held an AGM and three other meetings in 2020 & 2021. All these meetings took place on Zoom as they were not permitted to meet in person due to the Covid-19 pandemic.

Due to the global situation, JCD saw an increase in the number of new applicants requesting financial assistance.

In September, JCD appointed a new Grants Manager, Adele Busse who arranged 141 meetings with new and existing organisations, with the majority taking place on Zoom. This has proven to be a very effective way of managing the grants process which otherwise would have been impossible.

The country breakdown of such meetings was as follows: Israel 75, UK 55, ROW (inc. Argentina, Belarus, Hungary, Ukraine, Russia) 11.

It is hoped that if the situation with the pandemic continues to improve in Israel, the Grants manager and Executive Director can arrange a physical visit to projects in the spring 2022.

Covid-19 Climate

It was the board's decision not to make any staff furlough and all staff worked remotely from home. The Executive Director ensured that the office administration was dealt with in an effective and safe manner.

Despite the many challenges of the first lockdown throughout the summer of 2020, JCD continued to find ways to deliver their narrative to new and existing donors. A concerted effort was made to increase the profile and brand awareness. Social media activity continued to play a strong part with 'It's a Good Day Campaign', which was a great way to keep the audience well informed of stories and activities through the web site and on all social media platforms.

Emergency Funding

Due to some additional challenges that the pandemic presented, JCD awarded an 'out of cycle' discretionary grant of £5000 to the Netanya Foundation in Israel to pay for computers for children in Netanya as part of their government's 'computer for every child' scheme.

In addition, JCD also awarded another discretionary grant of £5000 to the Fed in Manchester as part of their Tesco food voucher £20,000 campaign, for the neediest of children requiring hot meals over the school winter holidays.

JEWISH CHILD'S DAY

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2021

Events, Appeals & Fundraising Activity

Jewish Child's Day had to once again put physical event plans on hold as a result of the uncertainty and the on-going challenges.

JCD joined forces with Malki Foundation to host a Whisky virtual tasting event in November. This was well received with nearly 100 people attending on-line, raising a net profit of £4,000 which was split 50/50 by both charities.

Fundraising continued throughout the year, with direct mailings and e-newsletters to donors and potential supporters at the time of the Jewish festivals, of New Year, Chanukah and Passover.

The income received from New Year, Chanukah and Passover appeals reached £230,420 (2020: £197,850) This showed an increase in the profitability of the appeals by 16.5% over the last year. The costs of generating this income were similar to previous year: £14,534 (2020: £14,526)

The annual newsletter continues to be a great source of communication as it keeps donors well informed of activities and how donations are spent. This year the newsletter raised £36,183 (2020: £26,697) of income, showing a substantial increase of 36%. Since 2019 there has been a significant clear up of removing redundant donors from receiving the Newsletter and other appeals. This year the newsletter was posted to 6,400 donors (2020: 11,000), and has resulted in a cost saving of 87% £3,865 (2020: £7,238).

Blue-ish Jewish 2021

The usual date had to be pushed back due to further lockdowns in schools and Cheders in January/February. The actual event took place in June and proved to be well received once more with over 27 participating schools and Cheders, which was slightly up from the previous year. The focus was on anti-bullying and JCD worked in partnership with the charity Kidscape. An information booklet was prepared which could be downloaded from the JCD website informing parents how to get support in this ever-challenging area. The monies raised this year reached £2,079 (2020: £2,582). JCD recognises that fundraising in schools and Chederim is becoming increasingly competitive. Going forward, a concerted effort will be made to engage with more regional schools and look at finding ways to increase with community outreach.

Community Outreach/Bar/Bat Mitzvah Twinning & Tributes

The teaching of traditional Jewish values and helping others has continued as a fundamental part of the educational role of JCD. As there has been no live Bar/Bat Mitzvah exhibitions or fairs, the emphasis of community outreach has been relied on through word of mouth, social media and minimal tabloid campaigns. Calls to action to support JCD's community outreach for Bar/Bat Twinning and Tribute giving etc has shown a slight decrease as there has been no face-to face event.

Tributes £3,800 (2020: £4,186), Bar/Bat Twinning £7,246 (2020: £7,854) Box collections £2,027 (2020: £2,075)

Despite the many challenges of the pandemic, JCD partnered with a number of organisations during the High Holy days which continued to raise awareness of the charity. This included a webinar on 'Jewish Pride' with an author & TV presenter, a children's interactive storytelling event with the Jewish Agency and a virtual baking event with a high-profile chef which was co-hosted with synagogue partner, Hampstead Garden Suburb.

Making History – Collaboration with the Together Plan (TTP) and the Jewish Chronicle

Making History Together is a collaboration between Bar and Bat Mitzvah aged children in the UK and school children in Belarus. This new programme which launched in January 2021 is an amazing opportunity for the next generation to play a role in bringing to life an important piece of Jewish history that few know about. In Belarus there is no Holocaust education at all and around the globe very few people know about the lives of the Belarusian Jews. Six Zoom sessions were facilitated by educators around the world, discussing topics such as Jewish identity, Jewish pride, tolerance & diversity etc. 17 children signed up for the first year with positive feedback from both participants and parents. It is hoped that the second year will prove just as popular. Working together with JCD's patron the Jewish Chronicle also had a positive outcome and created great reciprocal brand awareness and community outreach.

JEWISH CHILD'S DAY

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2021

Grants & JCD Supported Organisations

JCD continue to use emotive case studies of beneficiaries, showing the scope and range of work and how through these appeals are supporting 1000's of children through incredibly difficult and challenging times.

JCD continually looking at ways to strengthen their brand and mission with projects and partners. For the first time an e-newsletter was communicated to around 156 partners/projects – this was an opportunity to introduce JCD's newly appointed Grants Manager Adele Busse – The open rate of this newsletter was 60% - it is hoped that this will encourage an even more positive working partnership and gives JCD more opportunity to create a bigger impact using narratives/videos/photos etc.

Financial review & reserves policy

The result for the year shows that there were net incoming resources of £180,443 (2020: £303,093). Resources expended during the year were £1,242,350 (2020: £1,180,017) and the total gross incoming resources for the year were £1,134,156 (2020: £1,449,924). Included within the total gross incoming resources was a net gain on investments of £288,637 (2020: £33,186).

Total grants paid in the year were £783,939 (2020: £765,003). Of this, unrestricted grants totalling £553,599 (2020: £515,546) were awarded during the financial year to 129 organisations (2020: 119 organisations). These were allocated by country as follows: Israel 69, United Kingdom 51 and Rest of the World 9. Included with the unrestricted grants, an exceptional grant of £25,000 (£5,000 over 5 years) was awarded to the Leo Baeck Centre in Haifa. This grant was given in memory of JCD's past honorary president Rabbi Harry Jacobi MBE z"l. This scholarship relief fund will support four at-risk students for five years. Restricted donations amounted to £230,340 (2020: £249,457), of which £183,826 were to recipients in Israel.

Annual income is based on legacy, appeals, events and other fundraising campaigns as well as investment income. Jewish Child's Day has determined to hold reserves in excess of £600,000 during the current uncertain fundraising environment, ensuring that we are able to support our commitments and objectives for up to six months during periods where fundraising is challenged. With adequate reserves, the organisation will be more able to respond adequately to emergency appeals without detriment to its regular work and ensure continuation of response if income from fundraising suffers for any reason.

Due to an exceptional level of legacy income received in recent years, our reserves are in excess of our usual sum. As part of the strategic review undertaken by the board of Trustees during 2021, it was agreed to allocate larger grants to celebrate the Heritage Year 2022 (see later note on the Strategic Review for further details).

Legacy Income

General legacy income showed a 41% decrease this year £488,751 (2020: £826,027). This is an unpredictable source of income, however JCD continue to raise awareness of legacy through campaigns and membership with 'Jewish Legacy' forums. There has been notification of a substantial future legacy which we anticipate for the next year end.

Major Risks

The Trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to these major risks.

A review of the potential risks that are faced by Jewish Child's Day has been undertaken. These are seen to be in the areas of staff safety, computer data security and financial control. Appropriate and reasonable systems are in place to cover foreseeable eventualities. Further reviews of Jewish Child's Day policies and procedures will be undertaken during the year including introducing and updating the Safeguarding Policies where necessary and ensuring the charity is compliant in all areas.

JEWISH CHILD'S DAY

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2021

Strategic Review 2020 – How we can future proof Jewish Child's Day

The board of Trustees made a strategic decision to appoint an external consultant to assist in looking at the way the charity was managed and structured. The driving force for this exercise was how JCD could effectively use the substantial reserves which had built up over the last few years from receipt of a number of large and generous legacies.

A professional consultant was appointed in July 2020 and the main areas which he was asked to address were: the purpose and strategic identity, governance and organisation, fundraising strategy and the proactive use of funds and effectiveness.

The key recommendations and outcomes were:

1. Professional Structure

Recommendation: The appointment of a Head of Income Generation (HIG) and discussion around appointing a part time resource on the ground in Israel to assist in the grant process.

Outcome: Russell Brody was appointed (HIG) in July 2021, previously Head of Individual Giving with Nightingale Hammersson.

2. Governance

Recommendation: Changing the charity to a Charitable Incorporated Organisation (CIO) – the board recognise that although this is a major process and that there would be legal costs to consider, the board believe that the charitable purposes of JCD can be more effectively carried out through an incorporated vehicle. It also allows the organisation more easily to enter into contractual commitments and will confer limited liability on the trustees. This will help to secure high quality leadership for the organisation into the future.

Outcome: JCD appointed legal firm, Womble Bond Dickinson UK LLP, to assist in the transfer of the charity over to a CIO. This will become effective on 1st January 2022.

3. Reserves

Recommendation: Allocate reserves towards larger grants for the Heritage year 2022 over a 12-18 month period.

Outcome: JCD has appointed a Heritage grants committee, who have been meeting since July 2021. With a strict application process, grants will be awarded for much larger projects and the aim is to award circa £350,000 in the first year and to consider the level of grants in years 2 & 3.

It was also suggested to look at the long- term impact of the larger grants awarded and use these positives outcomes to benefit the Vision, Mission, Purpose and Values and future of JCD.

The year ahead – Heritage 75th Anniversary 2022

There will be increased fundraising efforts for JCD's 75th anniversary. Together, with a projected legacy income and a Trek in Israel, JCD aims to be in a sound position for 2021/2022. The main focus will hopefully be the Gala Dinner on 21st November 2022, which had to be postponed twice.

75th JCD brand awareness and Website design

JCD has allocated spending in the next financial year to upgrade the current website. It has been many years since this was done and agreed that it would work hand-in-hand with the heritage anniversary plans. This has been well thought out, with competitive suppliers and will hopefully be more user friendly and incorporating better functionality throughout.

JEWISH CHILD'S DAY

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2021

Structure, governance and management

Jewish Childs' Day is a charity governed by constitution adopted on 17 May 1951, a revised version of which was approved on 20 March 2008 and further changes adopted at the Annual General Meeting on 30th November 2017.

The Trustees who served during the year were:

Mrs Virginia Campus

Mr Gary Cohen

Mr David Collins

Mrs Francine Epstein

Mrs Gaby Lazarus

Mrs Joy Moss MBE

Mr Stephen Moss CBE

Mrs Susie Olins

(Resigned 26 November 2020)

Mr Melvyn Orton

Mr Charles Spungin

HR and Governance

The charity continually strives to achieve best practice in its relations with its employees. JCD work together with a freelance professional HR Consultant, who has assisted with updating all staff contracts/staff handbooks/ JCD policies and any other ad hoc areas that requires assistance.

We have recruited a new Finance Officer recently and are recruiting now for a Database & Office Manager to streamline the finance function within the organisation.

We have also updated the grant making process to Blackbaud Grant Making in ensuring that more rigorous safeguarding are asked of the grantees as part of the application process. This has proven to be very successful and gives the grant manager more in depth information, thus forming a better understanding of compliancy within each organisation and how they are implementing the safety of children in their organisations.

We have taken advice on JCD's website cookie policy which has now been integrated and shows more transparency to the donor and visitor to our website.

Information of matters of concern to employees is given through information bulletins and reports which seek to achieve a common awareness on the part of all employees of the financial and economic factors affecting the charity's performance.

Applications for employment by disabled persons are always fully considered, bearing in mind the aptitudes of the applicant concerned. In the event of members of staff becoming disabled, every effort is made to ensure that their employment with the charity continues and that appropriate training is arranged. It is the policy of the charity that the training, career development and promotion of disabled persons should, as far as possible, be identical to that of other employees.

The charity's policy is to consult and discuss with employees, through unions, staff councils and at meetings, matters likely to affect employees' interests.

JEWISH CHILD'S DAY

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2021

Appointment of Trustees

Trustees shall be appointed (or re-appointed as the case may be) for a three-year term of office. No appointment or re-appointment shall be made when the Trustee in question has held office for 9 years or more (whether consecutive or not) unless the continuing Trustees resolve that there are special circumstances requiring the re-appointment of the Trustee in question in which case the Trustee in question may be re-appointed for a further term or terms of such length as is determined by the Board provided that such further additional term or terms is or are approved at a meeting of the Board. Trustees are recruited mainly through "word of mouth" and every effort is taken to ensure that the trustee board represents all sectors of the community and professional and non-professional workplace.

Other

The charity's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The charity's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the charity's contractual and other legal obligations.

Auditor

SPW (UK) LLP have expressed their willingness to continue to act as auditors.

Disclosure of information to auditor

Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The Trustees report was approved by the Board of Trustees.



Mr Charles Spungin

Chairman

Dated: 25 November 2021

JEWISH CHILD'S DAY

STATEMENT OF TRUSTEES RESPONSIBILITIES

FOR THE YEAR ENDED 30 JUNE 2021

The Trustees are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the and of the incoming resources and application of resources of the for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of accounts may differ from legislation in other jurisdictions.

JEWISH CHILD'S DAY

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF JEWISH CHILD'S DAY

Opinion

We have audited the accounts of Jewish Child's Day (the charity) for the year ended 30 June 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the notes to the accounts, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 30 June 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the accounts section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the accounts in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the 's ability to continue as a going concern.

As referred to in the Trustees Report it is the Trustees intention to incorporate the Charity with effect from 1st January 2022. This will not affect the going concern basis of the Charity.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

JEWISH CHILD'S DAY

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF JEWISH CHILD'S DAY

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the statement of Trustees responsibilities, the Trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the 's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Other matters

Your attention is drawn to the fact that the charity has prepared financial statements 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)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

JEWISH CHILD'S DAY

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF JEWISH CHILD'S DAY

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



SPW (UK) LLP

25 November 2021

**Chartered Accountants
Statutory Auditor**

Gable House
239 Regents Park Road
London
N3 3LF

SPW (UK) LLP is eligible for appointment as auditor of the by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

JEWISH CHILD'S DAY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
<u>Income and endowments from:</u>					
Voluntary income	3	910,004	191,108	1,101,112	1,412,752
Investments	4	32,022	-	32,022	37,172
Other income	6	1,022	-	1,022	-
Total income		943,048	191,108	1,134,156	1,449,924
<u>Expenditure on:</u>					
Costs of raising voluntary income	5	42,734	-	42,734	52,880
<u>Charitable activities</u>					
Grants Paid	7	553,599	230,340	783,939	765,003
Support costs	7	401,313	-	401,313	362,134
Total charitable expenditure		954,912	230,340	1,185,252	1,127,137
Other expenditure	9	14,364	-	14,364	-
Total resources expended		1,012,010	230,340	1,242,350	1,180,017
Net gains/(losses) on investments	8	288,637	-	288,637	33,186
Net movement in funds		219,675	(39,232)	180,443	303,093
Transfer between funds		(39,500)	39,500	-	-
Fund balances at 1 July 2020		1,910,845	9,399	1,920,244	1,617,152
Fund balances at 30 June 2021		2,091,020	9,667	2,100,687	1,920,245

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

JEWISH CHILD'S DAY

STATEMENT OF FINANCIAL POSITION

AS AT 30 JUNE 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Property, plant and equipment	10		19,924		35,930
Investments	11		2,019,813		1,762,991
			<u>2,039,737</u>		<u>1,798,921</u>
Current assets					
Trade and other receivables	12	17,401		106,450	
Cash at bank and in hand		199,448		211,542	
		<u>216,849</u>		<u>317,992</u>	
Current liabilities	13	(155,899)		(196,667)	
Net current assets			60,950		121,325
Total assets less current liabilities			<u>2,100,687</u>		<u>1,920,246</u>
Income funds					
Restricted funds	15		9,667		9,399
General unrestricted funds			2,091,020		1,910,847
			<u>2,100,687</u>		<u>1,920,246</u>

The financial statements were approved by the Trustees on 25 November 2021



Mr Gary Cohen
Trustee



Mr Charles Spungin
Trustee

JEWISH CHILD'S DAY

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 JUNE 2021

	Notes	2021 £	£	2020 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	20		(71,951)		170,121
Investing activities					
Purchase of property, plant and equipment		(3,978)		(5,778)	
Purchase of investments		(1,187,300)		(639,310)	
Proceeds on disposal of investments		1,219,114		303,711	
Investment income received		32,022		37,172	
Net cash generated from/(used in) investing activities			59,858		(304,205)
Net cash used in financing activities			-		-
Net decrease in cash and cash equivalents			(12,093)		(134,084)
Cash and cash equivalents at beginning of year			211,541		345,625
Cash and cash equivalents at end of year			199,448		211,541

JEWISH CHILD'S DAY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2021

1 Accounting policies

Charity information

Jewish Child's Day is a charity governed by the constitution adopted on 17 May 1951, a revised version of which was approved on 30 November 2017.

1.1 Accounting convention

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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The charity constitutes a public benefit entity as defined by FRS 102.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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 issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the accounts, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

JEWISH CHILD'S DAY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2021

1 Accounting policies

(Continued)

1.5 Resources expended

Expenditure is recognised when a liability is incurred. Other grant payments are recognised when a constructive obligation arises that results in the payment being unavoidable.

Costs of generating funds are those costs incurred in generating voluntary income.

Governance costs are primarily associated with constitutional and statutory requirements.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

1.6 Property, plant and equipment

Property, plant and equipment are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold improvements	Over 7 years straight line basis
Office equipment	25% on reducing balance basis
Fixtures & fittings	10% on reducing balance basis
Computers	33.33% reducing balance basis

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Non-current investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of non-current assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

JEWISH CHILD'S DAY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2021

1 Accounting policies

(Continued)

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in income/ expenditure for the year, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately, unless the relevant asset is carried in at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including trade and other payables and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

JEWISH CHILD'S DAY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2021

1 Accounting policies

(Continued)

Derecognition of financial liabilities

Financial liabilities are derecognised when the entity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

The charity operates a defined contributions pension scheme. Contributions are charged in the accounts as they become payable in accordance with the rules of the scheme.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

JEWISH CHILD'S DAY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2021

3 Voluntary income

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Donations and gifts	421,253	191,108	612,361	586,725
Legacies receivable	488,751	-	488,751	826,027
	<u>910,004</u>	<u>191,108</u>	<u>1,101,112</u>	<u>1,412,752</u>

Donations and gifts

Unrestricted funds:

General Donations	45,816	55,804
New Year Appeal	101,862	82,093
Pesach Appeal	63,293	57,590
Chanukah Appeal	65,265	58,167
Events Income	4,295	4,608
General Donations - Tributes	3,800	4,186
Legacy Mailing	10	2,176
Community Fun Run	-	2,934
Gift Aid Donations	39,041	37,075
Gala Dinner Income	49,309	-
Newsletter	36,183	26,697
Box Collections	2,027	2,075
Blueish Jewish	2,079	2,582
TTP Bar/Bat Programme	7,945	-
Flip Book Game	328	-
	<u>421,253</u>	<u>335,987</u>

4 Investments

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Income from listed investments	31,911	37,169
Interest receivable	111	3
	<u>32,022</u>	<u>37,172</u>

JEWISH CHILD'S DAY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2021

5 Costs of raising voluntary income

	2021	2020
	£	£
Legacies	3,638	3,485
New Year expenses	5,068	4,796
Pesach expenses	4,915	5,244
Chanukah expenses	5,981	4,486
Events expenses	2,268	4,484
Recycling expenses	80	80
Legacy Mailing	-	5,457
Gala Dinner expense	2,403	15,000
Bar/Batmitzvah twinning expenses	128	39
Newsletter	3,865	7,238
Box Collection	-	66
Blueish Jewish expenses	644	642
Trek expenses	35	1,863
Fun Run Expense	488	-
Flip Book Game Expenses	1,836	-
Kidscape Collaboration Expenses	2,250	-
TTP Bar/Bat Programme Expenses	9,135	-
	<u>42,734</u>	<u>52,880</u>

6 Other income

	Unrestricted funds	Total
	2021	2020
	£	£
Coronavirus grant	<u>1,022</u>	<u>-</u>

JEWISH CHILD'S DAY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2021

7 Charitable activities

	Grants Paid 2021 £	Support costs 2021 £	Total 2021 £	Total 2020 £
Grant funding of activities (see note 14)	783,939	-	783,939	765,003
Share of support costs (see note 17)	-	396,713	396,713	357,334
Share of governance costs (see note 17)	-	4,600	4,600	4,800
	<u>783,939</u>	<u>401,313</u>	<u>1,185,252</u>	<u>1,127,137</u>
Analysis by fund				
Unrestricted funds	553,599	401,313	954,912	877,680
Restricted funds	230,340	-	230,340	249,457
	<u>783,939</u>	<u>401,313</u>	<u>1,185,252</u>	<u>1,127,137</u>
For the year ended 30 June 2020				
Unrestricted funds	515,546	362,134		877,680
Restricted funds	249,457	-		249,457
	<u>765,003</u>	<u>362,134</u>		<u>1,127,137</u>

8 Net gains/(losses) on investments

	2021 £	2020 £
Revaluation of investments	285,425	33,186
Gain/(loss) on sale of investments	3,212	-
	<u>288,637</u>	<u>33,186</u>

9 Other expenditure

	Unrestricted funds 2021	Total 2020
Net loss on disposal of tangible fixed assets	14,364	-

JEWISH CHILD'S DAY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2021

10 Property, plant and equipment

	Leasehold property £	Office equipment £	Fixtures & fittings £	Computers £	Total £
Cost					
At 1 July 2020	29,582	33,338	13,730	71,084	147,734
Additions	-	1,281	-	2,697	3,978
Disposals	-	(33,338)	(11,520)	(66,754)	(111,612)
At 30 June 2021	29,582	1,281	2,210	7,027	40,100
Depreciation and impairment					
At 1 July 2020	12,678	32,098	6,742	60,286	111,804
Depreciation charged in the year	4,141	27	129	1,323	5,620
Eliminated in respect of disposals	-	(32,098)	(5,823)	(59,327)	(97,248)
At 30 June 2021	16,819	27	1,048	2,282	20,176
Carrying amount					
At 30 June 2021	12,763	1,254	1,162	4,745	19,924
At 30 June 2020	16,904	1,240	6,988	10,798	35,930

11 Fixed asset investments

	Listed investments £	Cash in portfolio £	Total £
Cost or valuation			
At 1 July 2020	1,762,991	-	1,762,991
Additions	1,205,595	211,681	1,417,276
Valuation changes	267,129	-	267,129
Disposals	(1,261,972)	(165,611)	(1,427,583)
At 30 June 2021	1,973,743	46,070	2,019,813
Carrying amount			
At 30 June 2021	1,973,743	46,070	2,019,813
At 30 June 2020	1,762,991	-	1,762,991

JEWISH CHILD'S DAY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2021

12	Trade and other receivables	2021	2020
		£	£
	Amounts falling due within one year:		
	Other receivables	5,952	93,376
	Prepayments and accrued income	11,449	13,074
		<u>17,401</u>	<u>106,450</u>
13	Current liabilities	2021	2020
		£	£
	Other taxation and social security	6,898	-
	Trade payables	7,189	6,225
	Other payables	129,786	168,323
	Accruals and deferred income	12,026	22,119
		<u>155,899</u>	<u>196,667</u>
14	Grants payable	Grants Paid	Grants Paid
		2021	2020
		£	£
	Grants to institutions:		
	Other	783,939	765,003
		<u>783,939</u>	<u>765,003</u>

15 Restricted funds

The restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Balance at 30 June 2021
	Balance at 1 July 2020	Incoming resources	Resources expended	Transfers	
	£	£	£	£	£
Restricted funds	<u>9,399</u>	<u>191,108</u>	<u>(230,340)</u>	<u>39,500</u>	<u>9,667</u>

JEWISH CHILD'S DAY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2021

16 Unrestricted funds

The movement in unrestricted funds is disclosed below. The investment includes unrealised gains.

	Movement in funds					Balance at 30 June 2021 £
	Balance at 1 July 2020 £	Incoming resources £	Resources expended £	Transfers £	Investments gains/losses £	
Unrestricted funds	1,910,846	943,048	(997,646)	(39,500)	274,272	2,091,020

17 Support costs

	Support costs £	Governance costs £	2021 £	2020 £	Basis of allocation
Staff costs	208,638	-	208,639	181,702	
Depreciation	5,620	-	5,620	9,485	
Operating lease charges	24,900	-	24,900	24,421	
Other support costs	157,554	-	157,554	141,726	
Audit fees	-	4,600	4,600	4,800	Governance
	<u>396,713</u>	<u>4,600</u>	<u>401,313</u>	<u>362,134</u>	
Analysed between Charitable activities	<u>396,713</u>	<u>4,600</u>	<u>401,313</u>	<u>362,134</u>	

Governance costs includes payments to the auditors of £4,600 (2020- £4,800) for audit fees.

18 Analysis of net assets between funds

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
Fund balances at 30 June 2021 are represented by:				
Property, plant and equipment	19,924	-	19,924	35,930
Investments	2,019,813	-	2,019,813	1,762,991
Current assets/(liabilities)	60,950	-	60,950	121,326
	<u>2,100,687</u>	<u>-</u>	<u>2,100,687</u>	<u>1,920,247</u>

JEWISH CHILD'S DAY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2021

19 Net movement in funds	2021	2020
	£	£
Net movement in funds is stated after charging/(crediting)		
Fees payable to the company's auditor for the audit of the company's financial statements	4,600	4,800
Depreciation of owned property, plant and equipment	5,620	9,488
Loss on disposal of property, plant and equipment	14,364	-
Operating lease charges	24,900	24,421
	<u>24,900</u>	<u>24,421</u>
20 Cash generated from operations	2021	2020
	£	£
Surplus for the year	180,443	303,094
Adjustments for:		
Investment income recognised in statement of financial activities	(32,022)	(37,172)
Loss on disposal of property, plant and equipment	14,364	-
Gain on disposal of investments	(3,212)	-
Fair value gains and losses on investments	(285,425)	(33,186)
Depreciation and impairment of property, plant and equipment	5,620	9,485
Movements in working capital:		
Decrease/(increase) in trade and other receivables	89,050	(49,267)
(Decrease) in trade and other payables	(40,769)	(22,833)
Cash (absorbed by)/generated from operations	<u>(71,951)</u>	<u>170,121</u>

JEWISH CHILD'S DAY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2021

21 Operating lease commitments

Lessee

The operating leases represent a lease in respect of rent for the new premises the Charity moved into. The lease is negotiated over terms of 7 years and rentals are fixed for that period. It is expected that the lease terms will be renegotiated for a further term of 5 years.

At the reporting end date the Charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2021 £	2020 £
Within one year	21,539	21,539
Between two and five years	32,419	53,958
	<u>53,958</u>	<u>75,497</u>

22 Financial instruments

Carrying amount of financial assets

Instruments measured at fair value through profit or loss

	2021 £	2020 £
	<u>1,973,743</u>	<u>1,762,991</u>

JEWISH CHILD'S DAY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2021

23 Employees

Number of employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Donations & Legacies	1	1
Grants	1	1
Events and Fundraising	2	2
Finance	2	1
Executive Director	1	1
Communications and Marketing	1	1
	8	7

Employment costs

	2021 £	2020 £
Wages and salaries	191,317	166,920
Social security costs	13,485	11,326
Other pension costs	3,837	3,456
	208,639	181,702

There were no employees whose annual remuneration was £60,000 or more.

24 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).

25 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or re-imbursed expenses during the year.

26 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £3,683 (2020: £3,455.98).

JEWISH CHILD'S DAY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2021

27 Events after the reporting date

Incorporation

As referred to in the Trustees Report, the Trustees are recommending that the Charity incorporates as a Charitable Incorporated Organisation (CIO). This will become effective on 1st January 2022.

Covid -19

In early 2020, the existence of COVID-19 was confirmed and since this time COVID-19 has spread across the world. COVID-19 has caused disruption to businesses and economic activity which has been reflected in recent fluctuations in global stock markets. The Charity considers the emergence and spread of COVID-19 to be a non-adjusting post balance sheet event. Given the inherent uncertainties, it is not practicable at this time to determine the impact of COVID-19 on the Charity or to provide a quantitative estimate of this impact.

**JEWISH CHILD'S DAY
MANAGEMENT INFORMATION
FOR THE YEAR ENDED 30 JUNE 2021**

JEWISH CHILD'S DAY

UNRESTRICTED FUNDS

FOR THE YEAR ENDED 30 JUNE 2021

	2021		2020	
	£	£	£	£
INCOME				
Donations and gifts				
Legacies receivable		421,253		335,987
Interest		488,751		826,027
Governments grants		111		3
Investment income		1,022		-
		31,911		37,169
Total incoming resources		<u>943,048</u>		<u>1,199,186</u>
RESOURCES EXPENDED				
Costs of raising voluntary income		(42,734)		(52,880)
Support costs				
Grants allocated to institutions (Appendix 1)	553,599		515,546	
Staff costs	208,638		181,701	
Staff Training	1,737		472	
Repairs & Maintenance	369		767	
Rates & Utilities	2,072		1,946	
Light & Heat	1,423		1,952	
Insurance	1,042		874	
Travelling & subsistence	294		4,455	
Computer costs	34,876		43,190	
Printing, postage & stationary	7,080		7,840	
Bank Charges	6,793		6,368	
Cleaning	1,300		1,300	
Sundry expense	1,037		3,427	
Telephone	7,088		6,901	
Legal & professional fees	59,247		8,142	
Equipment leasing	3,652		3,352	
Publicity, advertising, marketing and promotion	29,544		50,740	
Audit fees	4,600		4,800	
Depreciation of owned property, plant and equipment	5,620		9,485	
Loss on sale of asset	14,364		-	
Operating lease charges	24,900		24,421	
Charitable activities		<u>(954,912)</u>		<u>(877,680)</u>
Net Incoming resources before movement on investment assets		<u>285,425</u>		<u>268,626</u>
Unrealised gain on investment assets		(54,598)		33,186
Loss on disposal of tangible fixed assets		(14,364)		-
Gain on sale of Investment		3,212		-
Excess of Income for the year		<u>219,675</u>		<u>301,812</u>

JEWISH CHILD'S DAY

RESTRICTED FUNDS

FOR THE YEAR ENDED 30 JUNE 2021

	£	2021 £	£	2020 £
INCOME				
Donations and gifts				
Investment income		191,108		250,738
		-		-
Total incoming resources		<u>191,108</u>		<u>250,738</u>
RESOURCES EXPENDED				
Grants allocated to institutions (Appendix 1)		230,340		249,457
Net Incoming resources before movement on investment assets		<u>(39,232)</u>		<u>1,281</u>
Unrealised gain on investment assets		-		-
Excess of Income for the year		<u>(39,232)</u>		<u>1,281</u>
NET MOVEMENT IN FUNDS PER STATEMENT OF FINANCIAL ACTIVITIES				
Movement on unrestricted funds		219,675		301,812
Movement on restricted funds		<u>(39,232)</u>		<u>1,281</u>
Total excess Income for the year		<u>180,443</u>		<u>303,093</u>

JEWISH CHILD'S DAY

APPENDIX - 1

GRANTS ALLOCATED

FOR THE YEAR ENDED 30 JUNE 2021

Name	Geographical Area	Unrestricted grants	Discretionary Grants	Unrestricted & Discretionary Grants	Restricted Grants	Total
SUMMARY		£	£	£	£	£
UK		170,219	5,000	175,219	41,514	216,733
Israel		308,000	36,000	344,000	183,826	527,826
Rest of the world:		34,380	-	34,380	5,000	39,380
GRAND TOTAL		512,599	41,000	553,599	230,340	783,939

UNITED KINGDOM	Unrestricted grants	Discretionary Grants	Unrestricted & Discretionary Grants	Restricted Grants	Total
	£	£	£	£	£
Acheinu Cancer Support	4,720		4,720		4,720
Arts Therapies	5,000		5,000		5,000
Ateras Girls High School	2,113		2,113		2,113
Bayis Sheli	4,500		4,500		4,500
Beit Shvidler 2021	5,000		5,000		5,000
Beis Malka Limited	1,500		1,500		1,500
Beis Chinuch Lebanos Limited	3,500		3,500		3,500
Big Birthday				70	70
Blooming Blossoms	2,000		2,000		2,000
Bnei Akiva	1,136		1,136		1,136
Camp Kef	3,500		3,500		3,500
City Escape	2,500		2,500		2,500
Chabad Buckhurst Hill	2,500		2,500		2,500
Chabad Lubavitch Leeds	4,000		4,000		4,000
Chabad Lubavitch South London	2,000		2,000		2,000
Chabad Manchester	3,000		3,000		3,000
Chaim V'Shalvah	5,000		5,000		5,000
Clore Shalom Primary School	5,000		5,000		5,000
CMA Nursery	2,500		2,500		2,500
Dover Sholem Community Trust	4,000		4,000		4,000
Ezra Umarpeh				39,500	39,500
Get Set Girls	3,000		3,000		3,000
Hasmonean Charitable Trust	10,000		10,000		10,000
Highlights	2,500		2,500	1,909	4,409
Hodine Meals	4,000		4,000		4,000
iheart	5,000		5,000		5,000
JCoSS	7,500		7,500		7,500
Jsense	4,000		4,000		4,000
JW3 Gateways	3,000		3,000		3,000
Just Kidding	2,000		2,000		2,000
Kids Care	2,500		2,500		2,500
Kids Space UK	2,500		2,500		2,500
Kids in the Spotlight	2,500		2,500		2,500
Lighthouse	2,500		2,500		2,500
Lubavitch Day Camp North Manchester	2,500		2,500		2,500
Mishon	2,500		2,500		2,500
Mother to Mother Ltd	3,000		3,000		3,000
Noa Girls	4,000		4,000	35	4,035
Sadeh	3,000		3,000		3,000
Seaquin Westcliff	2,500		2,500		2,500
S Pinter Youth	2,500		2,500		2,500
Success Stories UK	2,000		2,000		2,000
Sunbeams	3,000		3,000		3,000
Sonshine Club	5,000		5,000		5,000
Special Spirits	5,000		5,000		5,000
Teen Action	5,000		5,000		5,000
Teens United	2,500		2,500		2,500
Turning Corner	2,500		2,500		2,500
The Federation Manchester		5,000	5,000		5,000
The London Reading Centre	2,750		2,750		2,750
Up and Away	3,000		3,000		3,000
Young and Inspired	2,500		2,500		2,500
Youth Space	2,500		2,500		2,500
UK - Total	170,219	5,000	175,219	41,514	216,733

ISRAEL	Unrestricted grants	Discretionary Grants	Unrestricted & Discretionary Grants	Restricted grants	Total
	£	£	£	£	£
Achuzat Sarah	2,500		2,500		2,500
Akim Tel Aviv	3,500		3,500		3,500
Adi	5,000		5,000		5,000
Amutat Amichi	4,500		4,500		4,500
Arugot	3,500		3,500	401	3,901
Ass. for fighting A-T Disease	5,000		5,000		5,000
Beit Lechem Yehuda	3,000		3,000		3,000
Beit Micha	5,000		5,000		5,000
Beit Uri	4,000		4,000		4,000
Big Brothers/Big Sisters	3,000		3,000		3,000

JEWISH CHILD'S DAY

APPENDIX - 1

GRANTS ALLOCATED

FOR THE YEAR ENDED 30 JUNE 2021

Name	Geographical Area	Unrestricted grants	Discretionary Grants	Unrestricted & Discretionary Grants	Restricted Grants	Total
SUMMARY		£	£	£	£	£
UK		170,219	5,000	175,219	41,514	216,733
Israel		308,000	36,000	344,000	183,826	527,826
Rest of the world:		34,380	-	34,380	5,000	39,380
GRAND TOTAL		512,599	41,000	553,599	230,340	783,939
Bikur Cholim		5,000	16,000	21,000	600	21,600
Camp Knak		3,000		3,000		3,000
Cystic Fibrosis		4,500		4,500		4,500
Dental Volunteers for Israel		2,500		2,500		2,500
Eliya		5,000		5,000	10,250	15,250
Et La'aasot		3,000		3,000		3,000
Family Nest 2021		4,500	15,000	19,500	50	19,550
Gan Hayeled Haifa		3,500		3,500	50	3,550
Givat Ada					216	216
Gimmel Foundation		5,000		5,000		5,000
Grandpa Jack		4,000		4,000		4,000
Ha'paot		4,600		4,600		4,600
House of Wheels 2021		5,000		5,000		5,000
Ilan		5,000		5,000		5,000
Imray Binyamin		3,000		3,000		3,000
Intra		4,000		4,000		4,000
Jeremy's Circle		3,500		3,500		3,500
Jerusalem Hills					21	21
Kaleidoscope (Rosh Pina Mainstreaming Network)		2,500		2,500	5,000	7,500
Kaima					25,000	25,000
Kav L'Chayim		3,500		3,500		3,500
Kehillat Netzach		4,500		4,500		4,500
Keren Ezra LaZulat		3,000		3,000		3,000
Keren Yal Denu		5,500		5,500		5,500
Kol Haverim					20,000	20,000
Krembo Wings		4,000		4,000		4,000
Lechern Lataf		3,000		3,000		3,000
Leket						-
Leo Baeck Education Centre, Haifa		25,000		25,000		25,000
Leoro Nelech		2,500		2,500		2,500
Lone Soldier		5,000		5,000	10,220	15,220
Ma'agalei Shema		4,400		4,400		4,400
Machshava Tova		2,500		2,500		2,500
Meshi Childrens Rehab		6,000		6,000		6,000
Micha Beer Sheva					10,000	10,000
Micha Haifa Deaf Home					100	100
Micha Tiberius					2,000	2,000
Midreshet Shechter		5,000		5,000		5,000
Milman Center		5,000		5,000		5,000
Miriam Moses Association for the Blind 2021		3,500		3,500		3,500
Misgeret Shmaya		4,500		4,500		4,500
Netanya Foundation			5,000	5,000	12,177	17,177
Neve Ameil Youth Village					5,000	5,000
Nitzaney Rishon					2,500	2,500
Orefk Lyladenu		5,000		5,000		5,000
Olarnot		3,000		3,000		3,000
Or Laolam		4,000		4,000		4,000
Orr Shalom		4,000		4,000	1,141	5,141
OU Israel		3,000		3,000		3,000
Otot		2,000		2,000		2,000
Pesia's Kitchen		3,700		3,700		3,700
P'Tach		3,000		3,000		3,000
Reut Sderot		5,000		5,000		5,000
Rishon LeZion					25,000	25,000
Ruach Dromit		7,700		7,700		7,700
Seeach Sod		5,000		5,000		5,000
Shalheveth					9,100	9,100
Sha'alei Tikvah		4,000		4,000		4,000
Shiur Acher					10,000	10,000
Shiluv Institute for Family & Couple Therapy		3,000		3,000		3,000
Shutaf		3,000		3,000	10,000	13,000
SOS Children's Villages		3,500		3,500		3,500
Sulam Special Educational Centre		5,000		5,000		5,000
Summit Institute 2021		3,500		3,500		3,500
Tehila L'David		3,000		3,000		3,000
The Three Fold Cord		3,600		3,600		3,600
The Female Centre		2,500		2,500		2,500
The Friends of Daniel Rowing Assoc		2,500		2,500		2,500
The Israeli Friends for Cult Victims		2,500		2,500		2,500

JEWISH CHILD'S DAY

APPENDIX - 1

GRANTS ALLOCATED

FOR THE YEAR ENDED 30 JUNE 2021

Name	Geographical Area	Unrestricted grants	Discretionary Grants	Unrestricted & Discretionary Grants	Restricted Grants	Total
SUMMARY						
UK		£	£	£	£	£
Israel		170,219	5,000	175,219	41,514	216,733
Rest of the world:		308,000	36,000	344,000	183,826	527,826
GRAND TOTAL		512,599	41,000	553,599	230,340	783,939
Tsad Kadima		10,000		10,000		10,000
TRCI						
Yad Ezra Veshulamit 2021		18,000		18,000	25,000	25,000
Ziv Neurim		5,000		5,000		5,000
Israel - Total		308,000	36,000	344,000	183,826	527,826
REST OF WORLD						
	Country	Unrestricted grants	Discretionary Grants	Unrestricted & Discretionary Grants	Restricted grants	Total
Chamah	Russia	3,600		3,600		3,600
Dialog	Belarus	3,380		3,380		3,380
Fundacion Tzedaka	Argentina	5,000		5,000	5,000	10,000
Migdal International	Ukraine					-
Mishpacha	Ukraine	5,000		5,000		5,000
Polotsk	Belarus	3,400		3,400		3,400
Slutsk	Belarus	3,000		3,000		3,000
Schieber Sandor	Budapest	4,000		4,000		4,000
The Jewish Community of Karmarno	Slovakia	3,000		3,000		3,000
The Together Plan	Belarus	4,000		4,000		4,000
Rest of the world - Total		34,380	-	34,380	5,000	39,380
GRAND TOTAL		512,599	41,000	553,599	230,340	783,939

JEWISH CHILD'S DAY

England & Wales - Charity number 209266

Accounts

Charity Registration No. 209266

JEWISH CHILD'S DAY
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020

JEWISH CHILD'S DAY

LEGAL AND ADMINISTRATIVE INFORMATION

Charity number	209266
Honorary Patron	The President of the State of Israel
Patron	The Jewish Chronicle
Life President	Mrs Joy Moss MBE
Honorary Presidents	Rabbi Joseph Dweck Rabbi Jeremy Gordon Rabbi Andrew Goldstein Rabbi Laura Janner-Klausner Chief Rabbi Ephraim Mirvis
Chairman	Mr Charles Spungin
Vice Chairman	Mrs Virginia Campus
Honorary Treasurer	Mr Gary Cohen
Honorary Secretary	Mr David Collins
Members of National Council, Executive Council and Trustees	Mrs Virginia Campus Mr Gary Cohen Mr David Collins Mrs Francine Epstein Mrs Gaby Lazarus Mrs Joy Moss MBE Mr Stephen Moss CBE Mrs Susie Olins Mr Melvyn Orton Mr Charles Spungin
Members of National Council	Mrs Claudia Allan Mr Simon Assor Mrs Karen Danker Mrs Maxine Elias Rabbi Andrew Goldstein Mrs Amanda Ingram Mrs Emma Kafton Mrs Gabrielle Ludzker Dr Simon Nadel Mrs Eve Oppenheim Mrs Lucie Spungin Mrs Joanne Weir Mrs Simone Wilson
Executive Director	Mrs Anthea Jackson (appointed 1 August 2019)

JEWISH CHILD'S DAY

LEGAL AND ADMINISTRATIVE INFORMATION

Principal address

Floor 1
Elscot House
Arcadia Avenue
London
N3 2JU

Auditors

SPW (UK) LLP
Gable House
239 Regents Park Road
London
N3 3LF

Bankers

National Westminster Bank Plc
PO Box 83
Tavistock House
Tavistock Square
London
WC1H 9XA

Solicitors

Solomon Levy & Co
33 Alma Street
Luton
LU1 2PL

JEWISH CHILD'S DAY

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JEWISH CHILD'S DAY

TRUSTEES REPORT

FOR THE YEAR ENDED 30 JUNE 2020

The Trustees present their report and accounts for the year ended 30 June 2020.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011 and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005 and published on 16 July 2014.

Objectives and activities

The objectives of the charity are to benefit Jewish children in necessitous circumstances in the United Kingdom, Israel and elsewhere whilst promoting the principles of Tzedakah (charitable giving) to Jewish children and in connection therewith, to raise money for any of the charitable purposes for which the organisation was formed. The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Grant making policy

The grant making policy of JCD is to fund projects and programmes in the UK, Israel, and elsewhere that support children in special need. Grants are paid to partner organisations or to fund projects run by other organisations, either from restricted funds or by way of discretionary grants from unrestricted funds.

Investment policy

Jewish Child's Day have three diversified investment funds which protect capital and generate an income. Our Trustees approve new investment funds and the performance on these funds are monitored regularly. Any subscriptions, redemptions and transactions across the funds are only permitted by certain authorised personnel.

Strategic report

The description under the headings "Achievements and performance" and "Financial review" meet the company law requirements for the Trustees to present a strategic report.

Achievements and performance

Applications for assistance were considered from organisations working with Jewish children in need in Israel, Argentina, Belarus, Hungary, Ukraine and the United Kingdom.

All applications for assistance were considered in detail by the National Council, which held an AGM and three other meetings in 2019/2020.

In addition, approximately 13 visits to UK agencies and 21 to Israeli agencies were made by the newly appointed Executive Director Anthea Jackson, Grants Administrator, Natasha Brookner and other members of staff, trustees and National Council.

Anthea Jackson and Natasha Brookner spent 3 days in Israel in February 2020. This was an opportunity to assess potential new applications and to re-visit projects that were due a visit. It was vital to see the impact of how our grants are making a difference to our beneficiaries.

In countries where a visit would be less economically viable, information is sought from other international Jewish aid agencies or in some instances via a skype/zoom call.

Unrestricted grants totalling £515,546 (2019: £401,625) were awarded during the financial year to 110 organisations (2019: 110)

JEWISH CHILD'S DAY

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2020

Emergency Funding Covid -19

Within the unrestricted grants £49,500 was awarded as emergency funding to our partners in the UK and Israel as a result of Covid-19. This was due to the additional challenges that the pandemic had presented to them at that time.

Restricted donations were lower this financial year: £249,457 (2019: £413,126). The Executive Director will work closer with UK trusts and foundations and individuals wishing to make restricted donations to organisations via Jewish Child's Day. This area of income is somewhat unpredictable however, we will endeavour to source new partnerships and ensure that with every case, the organisation is known to Jewish Child's Day and the donation must fit with Jewish Child's Day's due diligence and criteria.

Events, Appeals & Fundraising Activity

Events

From the beginning of the financial year in July 2019, Jewish Child's Day had many plans in place for generating income through events and challenges as well as making plans for our bi-annual fundraising Gala Dinner, which was scheduled to be held in February 2021.

We had a very successful Comedy Evening in November hosting around 100 guests which generated £6,250. The majority of these funds went towards supporting holistic cancer therapies for one of our projects in Israel.

Our challenge Trek in Israel was postponed from November 2019 and scheduled for the following year in 2020 as we needed more lead in time to recruit participants. We collaborated with the Malki Foundation, however, due to the Covid-19 pandemic this has now been put on hold until safe to do so.

Most of our events due to the Covid-19 Pandemic had to be cancelled or put on hold for the foreseeable future.

The Gala Dinner is now scheduled for February 2022 which will be our 75th Gala Anniversary Dinner.

Appeals

The increased activity & awareness through our regular Appeals continues to encourage a high volume of donations to the charity although we are aware that, as a result of the Covid-19 pandemic, our fundraising may be impacted in 2020/2021 and in to 2022 as our event activity will be limited at this time.

Information about the range of work supported by Jewish Child's Day was provided to donors by way of these regular appeals, an annual newsletter as well as bi monthly e-newsletters.

Fundraising has continued throughout the year with regular direct mailings to donors around Jewish Festivals i.e. New Year, Chanukah and Passover: £197,850 (2019: £198,911) The income received showed a marginal decrease by less than 1% over last year. However, the cost of generating this income was 41% lower £14,526 (2019: £24,482) This shows that for every £1 spent on appeals we generated £14 income. (2019: £8)

Our annual Newsletter is a good source of communication as it allows us to keep donors well informed of our activities and how their donations are spent. At every opportunity, donors are now directed to the website to access more information. The newsletter generated a 13% increase in income £26,697 (2019: £23,605). General donations were steady during the year and were in line with the predictions made in the budget.

JEWISH CHILD'S DAY

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2020

Communications & Community Outreach

Jewish Child's Day has proactively embraced new ways of interaction on social media platforms and regularly communicates to existing and new supporters via channels such as Facebook, Twitter and Instagram. Social media channels show substantial growth through our new engaging content, and provides a valuable and cost-effective marketing tool. With the new recruitment of a Communications and Marketing Officer, we are now finding new and innovative ways to engage with our project partners and build on their narratives which has increased our awareness and donor engagement.

Jewish Child's Day continues to gain support from synagogues, schools and cheders. This financial year we have been fortunate to be one of two chosen charity partners with Hampstead Garden Suburb Synagogue. We have been working together with them when marketing any new initiatives and sending out any relevant information, as well as being invited to take part in a Bar/Bat Mitzvah fair presenting to potentially new Bat Mitzvah girls along with their parents.

Jewish Child's Day attended Bar/Bat Mitzvah exhibitions in September and February. The Bar/ Bat Mitzvah twinning programme engages young families here in the UK with some of our partner projects in Israel & Belarus. This year we have twinned with a new project partner in Jerusalem supporting extremely vulnerable youth at risk, many of whom have been removed from their families and placed in foster care.

The teaching of the traditional Jewish values of charity and helping others continues as a fundamental part of the educational role of Jewish Child's Day. During this financial year, the priorities have continued to be focused on relationship building with schools and communal groups. We partnered with Project Impact – a youth volunteering charity, where the participants could understand the role of JCD here in the UK and to the wider community. They took part in an activity focusing on Art therapy which was facilitated by one of our Partners Arts Therapies for Children.

The increased activity and overall awareness continues to encourage other sources of support through Tributes £4,186 (2019: £9,495) as well as Blue Box collections £2,075 (2019: £2,967).

Financial review

The result for the year shows that there were net incoming resources of £303,093 (2019: £1,020,058). The total gross incoming resources for the year were £1,449,924 (2019: £2,223,148).

Annual income is based on legacy, appeals, events and other fundraising campaigns as well as investment income. Jewish Child's Day has determined to hold reserves in excess of £600,000 during the current uncertain fundraising environment, ensuring that we are able to support our commitments and objectives for up to six months during periods where fundraising is challenged.

With adequate reserves, the organisation will be more able to respond adequately to emergency appeals without detriment to its regular work and ensure continuation of response if income from fundraising suffers for any reason.

Due to an exceptional level of legacy income received in recent years, our reserves are in excess of our usual sum. With this in mind, the board of Trustees will be taking this into consideration and endeavour to award larger grants in line with our medium and long term plans.

Major Risks

The Trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to these major risks.

A review of the potential risks that are faced by Jewish Child's Day has been undertaken. These are seen to be in the areas of staff safety, computer data security and financial control. Appropriate and reasonable systems are in place to cover foreseeable eventualities. Further reviews of Jewish Child's Day policies and procedures will be undertaken during the year including introducing and updating the Safeguarding Policies where necessary and ensuring the charity is compliant in all areas.

JEWISH CHILD'S DAY

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2020

The Year Ahead

Our events calendar certainly will look different for the year ahead, as we face the uncertainty of the pandemic and the future of the climate. To that end we need to plan resourcefully, so we can continue to raise funds ultimately to support the many projects that rely on our funding.

Jewish Child's Day is committed to supporting regional partners including the Federation in Manchester with a grant of £45K to be distributed over the next three years. The Executive Director will look at developing similar partnerships in the future.

Jewish Child's Day recognises that fundraising in schools and cheders is becoming increasingly competitive with more and more charities asking for Tzedakah. To that end Jewish Child's Day has been working hard to engage children with the projects supported by Jewish Child's Day.

Blue-ish Jewish Day (Jan 2021)

Blue-ish Jewish Child's Day, Jewish Child's Day's national non-uniform day, plans to run in more Schools and Cheders in January 2021. New innovative ways of interacting with both the children and the parents are currently being considered to rejuvenate the programme.

Anti-Bullying Collaboration

We are working with an anti-bullying charity called Kidscape, to help address bullying issues within the Jewish community. Through surveys, webinars and workshops we endeavour to equip youth leaders, teachers, etc. with the necessary tools to help deal with bullying in their community.

Going forward a concerted effort will be made to make face to face presentations to schools and cheders, encouraging the children and their families to support the work of Jewish Child's Day. Whilst many primary schools already engage with Jewish Child's Day, additional investment will be made to promote the Bar/Bat Mitzvah Twinning programme with children from both Israel and Belarus. Introducing new projects and fundraising ideas into the mix will ensure that the Bar/Bat Mitzvah programme will continue to appeal to a wide target audience.

Fundraising Campaign (February 2021)

It is the aim of the Executive Director and her fundraising team to lead a campaign in the absence of the Gala dinner, which was scheduled to take place in February 2021. This will be driven by a compelling appeal which will help to deliver the narrative of the many faces of vulnerable children and the effects the past year has had on them.

It is inevitable that our source of events income will be impacted for 2021 by not having a physical dinner.

JEWISH CHILD'S DAY

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2020

Bar/Bat Mitzvah Programme (January 2021)

We plan to launch a joint 'Heritage Bar/Bat Mitzvah' programme in 2021 with The Together Plan, which aims to promote an innovative informal educational journey. This will allow children here in the UK together with twinned children from Eastern Europe to share a common bond and Jewish identity through shared learning.

Jewish Child's Day will continue to proactively source more organisations to support outside of Israel. The awarding of grants as well as sourcing exceptional grant partnerships supporting Jewish children in need worldwide remains of paramount importance to Jewish Child's Day.

Jewish Child's Day plan to hold periodic events, challenges and initiatives in the coming year, should the current climate improve in the months to come, allowing us to do so.

This year showed a record number of 19 twins (2019: 7) raising £7854 (2019: £4262). Fundraising was disappointing given the number of participants. However, we recognise this was mainly due to fundraising activity restricted by the pandemic.

New Initiatives

JCD partnered with PJ Library, a charity that sends out free books to circa 8000 families in the UK. This was a worthy collaboration which allowed us to engage with some new donors through sending marketing materials alongside the books. From March through to June we facilitated free Zoom story telling sessions for younger children which again, allowed us to promote JCD's work to a completely new audience allowing us to capture new data for those that opted in.

Ongoing Initiatives

The charity will continue to provide public benefit both to the Jewish children in necessitous circumstances and to the general public by promoting the Principles of Tzedakah in accordance with the aims of the charity.

Legacy Income

We are most fortunate that our legacy monies have continued to bring in a significant income stream for the charity: £826,026 (2019: £1,179,392).

As a result of our invested legacy income we continue to award exceptional grants for larger projects throughout the year. The Trustees and National Council earmark these funds which are held in our reserves for these specific purposes. To that end we allocated three exceptional grants this financial year: two to the UK and one to Israel.

In November 2019 we launched a new Legacy Campaign as well as channelling our activity through our partners at Jewish Legacy and our media partners. Our Legacy letter was posted to circa 5000 supporters. We have also received just over £2000 in postal donations as a result of this campaign. We have gained a good level of interest and followed up with our Legacy information packs.

Structure, governance and management

Jewish Child's Day is a charity governed by constitution adopted on 17 May 1951, a revised version of which was approved on 20 March 2008 and further changes adopted at the Annual General Meeting on 30th November 2017.

JEWISH CHILD'S DAY

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2020

The Trustees who served during the year were:

Mrs Virginia Campus

Mr Gary Cohen

Mr David Collins

Mrs Francine Epstein

Mrs Amanda Ingram

(Resigned 5 December 2019)

Mrs Dee Lahane

(Resigned 5 December 2019)

Mrs Gaby Lazarus

Mrs Joy Moss MBE

Mr Stephen Moss CBE

Mrs Susie Olins

Mr Melvyn Orton

Mr Charles Spungin

HR and Governance

The charity continually strives to achieve best practice in its relations with its employees. We have appointed a professional HR Consultant that has assisted us with updating all staff contracts/staff handbooks/ JCD policies and any other ad hoc areas that has required assistance. With the help of our HR Consultant we have recruited a Communications & Marketing Officer which has been a positive addition to the team as it enables us to increase our brand awareness as well as strengthening our narrative both here in the UK as well as with our project partners.

Jewish Child's Day policies and procedures have all been updated with particular emphasis on upscaling our Safeguarding Policies ensuring the charity is compliant in these areas. This was managed by an outside professional consultant who not only guided us, but also provided us with the necessary documentation in ensuring that all our policies were visible and transparent to the public on our website. We have also updated our grants process in ensuring that more rigorous safeguarding are asked of our grantees as part of their application process. This has proven to be very successful and gives our grant manager more in depth information, thus forming a better understanding of compliance within each organisation and how they are implementing the safety of children in their organisations.

Information of matters of concern to employees is given through information bulletins and reports which seek to achieve a common awareness on the part of all employees of the financial and economic factors affecting the charity's performance.

Applications for employment by disabled persons are always fully considered, bearing in mind the aptitudes of the applicant concerned. In the event of members of staff becoming disabled, every effort is made to ensure that their employment with the charity continues and that appropriate training is arranged. It is the policy of the charity that the training, career development and promotion of disabled persons should, as far as possible, be identical to that of other employees.

The charity's policy is to consult and discuss with employees, through unions, staff councils and at meetings, matters likely to affect employees' interests.

Appointment of Trustees

Trustees shall be appointed (or re-appointed as the case may be) for a three year term of office. No appointment or re-appointment shall be made when the Trustee in question has held office for 9 years or more (whether consecutive or not) unless the continuing Trustees resolve that there are special circumstances requiring the re-appointment of the Trustee in question in which case the Trustee in question may be re-appointed for a further term or terms of such length as is determined by the Board provided that such further additional term or terms is or are approved at a meeting of the Board. Trustees are recruited mainly through "word of mouth" and every effort is taken to ensure that the trustee board represents all sectors of the community and professional and non-professional workplace.

JEWISH CHILD'S DAY

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2020

Other

The charity's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The charity's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the charity's contractual and other legal obligations.

Auditor

The auditor, SPW (UK) LLP, is deemed to be reappointed under section 487(2) of the Companies Act 2006.

Disclosure of information to auditor

Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The Trustees report was approved by the Board of Trustees.

Mr Charles Spungin

Chairman

Dated: 26 November 2020

JEWISH CHILD'S DAY

STATEMENT OF TRUSTEES RESPONSIBILITIES

FOR THE YEAR ENDED 30 JUNE 2020

The Trustees are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the and of the incoming resources and application of resources of the for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of accounts may differ from legislation in other jurisdictions.

JEWISH CHILD'S DAY

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF JEWISH CHILD'S DAY

Opinion

We have audited the accounts of Jewish Child's Day (the charity) for the year ended 30 June 2020 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the notes to the accounts, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 30 June 2020 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the accounts section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the accounts in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Trustees use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Trustees have not disclosed in the accounts any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the accounts are authorised for issue.

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

JEWISH CHILD'S DAY

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF JEWISH CHILD'S DAY

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the statement of Trustees responsibilities, the Trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the 's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

JEWISH CHILD'S DAY

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF JEWISH CHILD'S DAY

Other matter

Your attention is drawn to the fact that the charity has prepared financial statements 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)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2016.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

SPW (UK) LLP

26 November 2020

**Chartered Accountants
Statutory Auditor**

Gable House
239 Regents Park Road
London
N3 3LF

SPW (UK) LLP is eligible for appointment as auditor of the by virtue of its eligibility for appointment as auditor of a company under of section 1212 of the Companies Act 2006

JEWISH CHILD'S DAY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2020

	Notes	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Total 2019 £
<u>Income and endowments from:</u>					
Voluntary income	3	1,162,014	250,738	1,412,752	2,201,015
Investments	4	37,172	-	37,172	20,863
Other income	5	-	-	-	1,270
Total income		1,199,186	250,738	1,449,924	2,223,148
<u>Expenditure on:</u>					
Costs of raising voluntary income	6	52,880	-	52,880	121,780
<u>Charitable activities</u>					
Grants Paid	7	515,546	249,457	765,003	814,751
Support costs	7	362,134	-	362,134	355,400
Total charitable expenditure		877,680	249,457	1,127,137	1,170,151
Total resources expended		930,560	249,457	1,180,017	1,291,931
Net gains/(losses) on investments	8	33,186	-	33,186	88,841
Net movement in funds		301,812	1,281	303,093	1,020,058
Fund balances at 1 July 2019		1,609,034	8,118	1,617,152	597,094
Fund balances at 30 June 2020		1,910,846	9,399	1,920,245	1,617,152

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

JEWISH CHILD'S DAY

STATEMENT OF FINANCIAL POSITION

AS AT 30 JUNE 2020

	Notes	2020		2019	
		£	£	£	£
Fixed assets					
Property, plant and equipment	9		35,930		39,637
Investments	10		1,762,991		1,394,206
			<u>1,798,921</u>		<u>1,433,843</u>
Current assets					
Trade and other receivables	11	106,450		57,183	
Cash at bank and in hand		211,541		345,626	
		<u>317,991</u>		<u>402,809</u>	
Current liabilities	12	(196,667)		(219,500)	
Net current assets			121,324		183,309
Total assets less current liabilities			<u>1,920,245</u>		<u>1,617,152</u>
Income funds					
Restricted funds	13		9,399		8,118
General unrestricted funds			1,910,846		1,609,034
			<u>1,920,245</u>		<u>1,617,152</u>

The financial statements were approved by the Trustees on 26 November 2020

Mr Gary Cohen
Trustee

Mr Charles Spungin
Trustee

JEWISH CHILD'S DAY

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 JUNE 2020

	Notes	2020 £	£	2019 £	£
Cash flows from operating activities					
Cash generated from operations	20		170,121		1,000,689
Investing activities					
Purchase of property, plant and equipment		(5,778)		(7,261)	
Purchase of investments		(639,310)		(796,964)	
Disposal of investments		303,711		58,888	
Interest received		37,172		20,863	
Net cash used in investing activities			(304,205)		(724,474)
Net (decrease)/increase in cash and cash equivalents			(134,084)		276,215
Cash and cash equivalents at beginning of year			345,625		69,410
Cash and cash equivalents at end of year			211,541		345,625

JEWISH CHILD'S DAY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2020

1 Accounting policies

Charity information

Jewish Child's Day is a charity governed by the constitution adopted on 17 May 1951, a revised version of which was approved on 30 November 2017.

1.1 Accounting convention

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to the accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The accounts have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the accounts, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

JEWISH CHILD'S DAY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2020

1 Accounting policies (Continued)

1.5 Resources expended

Expenditure is recognised when a liability is incurred. Other grant payments are recognised when a constructive obligation arises that results in the payment being unavoidable.

Costs of generating funds are those costs incurred in generating voluntary income.

Governance costs are primarily associated with constitutional and statutory requirements.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

1.6 Property, plant and equipment

Property, plant and equipment are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold improvements	Over 7 years straight line basis
Office equipment	25% on reducing balance basis
Fixtures & fittings	10% on reducing balance basis
Computers	33.33% reducing balance basis

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Non-current investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of non-current assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

JEWISH CHILD'S DAY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2020

1 Accounting policies

(Continued)

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in income/ expenditure for the year, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately, unless the relevant asset is carried in at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including trade and other payables and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

JEWISH CHILD'S DAY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2020

1 Accounting policies

(Continued)

Derecognition of financial liabilities

Financial liabilities are derecognised when the entity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

The charity operates a defined contributions pension scheme. Contributions are charged in the accounts as they become payable in accordance with the rules of the scheme.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

JEWISH CHILD'S DAY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2020

3 Voluntary income

	Unrestricted funds £	Restricted funds £	Total 2020 £	Total 2019 £
Donations and gifts	335,987	250,738	586,725	1,021,623
Legacies receivable	826,027	-	826,027	1,179,392
	<u>1,162,014</u>	<u>250,738</u>	<u>1,412,752</u>	<u>2,201,015</u>

Donations and gifts

Unrestricted funds:

General Donations	55,804	58,830
New Year Appeal	82,093	79,057
Pesach Appeal	57,590	64,058
Chanukah Appeal	58,167	55,796
Events Income	4,608	8,076
General Donations - Tributes	4,186	9,495
Legacy Mailing	2,176	-
Community Fun Run	2,934	16
Gift Aid Donations	37,075	57,265
Gala Dinner Income	-	183,825
Newsletter	26,697	23,605
Trek Income	-	56,432
Box Collections	2,075	2,967
Blueish Jewish	2,582	2,664
	<u>335,987</u>	<u>602,086</u>

4 Investments

	2020 £	2019 £
Income from listed investments	37,169	20,786
Interest receivable	3	77
For the year ended 30 June 2020	<u>37,172</u>	<u>20,863</u>

JEWISH CHILD'S DAY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2020

5 Other income

	Unrestricted funds	Total
	2020	2019
	£	£
Net gain on disposal of programme related investments	-	1,270

Other income is in respect of a statutory compensation from the previous landlord when the Charity moved out of their old premises at 707 High Road, Finchley.

6 Costs of raising voluntary income

	2020	2019
	£	£
Legacies	3,485	4,990
New Year expenses	4,796	9,478
Pesach expenses	5,244	8,153
Chanukah expenses	4,486	6,851
Events expenses	4,484	4,043
Recycling expenses	80	120
Legacy Mailing	5,457	-
Gala Dinner expense	15,000	64,547
Bar/Batmitzvah twinning expenses	39	160
Newsletter	7,238	7,602
Box Collection	66	560
Blueish Jewish expenses	642	543
Trek expenses	1,863	14,733
	<u>52,880</u>	<u>121,780</u>

JEWISH CHILD'S DAY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2020

7 Charitable activities

	Grants Paid	Support costs	Total	Total
	2020	2020	2020	2019
	£	£	£	£
Grant funding of activities (see note 14)	765,003	-	765,003	814,751
Share of support costs (see note 16)	-	357,334	357,334	350,400
Share of governance costs (see note 16)	-	4,800	4,800	5,000
	<u>765,003</u>	<u>362,134</u>	<u>1,127,137</u>	<u>1,170,151</u>
Analysis by fund				
Unrestricted funds	515,546	362,134	877,680	757,025
Restricted funds	249,457	-	249,457	413,126
	<u>765,003</u>	<u>362,134</u>	<u>1,127,137</u>	<u>1,170,151</u>
For the year ended 30 June 2019				
Unrestricted funds	401,625	355,400		757,025
Restricted funds	413,126	-		413,126
	<u>814,751</u>	<u>355,400</u>		<u>1,170,151</u>

8 Net gains/(losses) on investments

	2020	2019
	£	£
Revaluation of investments	<u>33,186</u>	<u>88,841</u>

JEWISH CHILD'S DAY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2020

9 Property, plant and equipment

	Leasehold property £	Office equipment £	Fixtures & fittings £	Computers £	Total £
Cost					
At 1 July 2019	29,582	33,338	13,500	65,536	141,956
Additions	-	-	230	5,548	5,778
At 30 June 2020	29,582	33,338	13,730	71,084	147,734
Depreciation and impairment					
At 1 July 2019	8,452	31,685	5,966	56,216	102,319
Depreciation charged in the year	4,226	413	776	4,070	9,485
At 30 June 2020	12,678	32,098	6,742	60,286	111,804
Carrying amount					
At 30 June 2020	16,904	1,240	6,988	10,798	35,930
At 30 June 2019	21,130	1,653	7,534	9,320	39,637

JEWISH CHILD'S DAY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2020

10 Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 July 2019	1,394,206
Additions	639,310
Valuation changes	33,186
Disposals	(303,711)
At 30 June 2020	<u>1,762,991</u>
Carrying amount	
At 30 June 2020	<u>1,762,991</u>
At 30 June 2019	<u><u>1,394,206</u></u>

11 Trade and other receivables

	2020 £	2019 £
Amounts falling due within one year:		
Other receivables	93,377	41,318
Prepayments and accrued income	13,073	15,865
	<u>106,450</u>	<u>57,183</u>

12 Current liabilities

	2020 £	2019 £
Other taxation and social security	-	2,911
Trade payables	6,225	9,366
Other payables	168,323	196,322
Accruals and deferred income	22,119	10,901
	<u>196,667</u>	<u>219,500</u>

JEWISH CHILD'S DAY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2020

13 Restricted funds

The restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Balance at 30 June 2020 £
	Balance at 1 July 2019 £	Incoming resources £	Resources expended £	
Restricted funds	8,118	250,738	(249,457)	9,399

14 Grants payable

	Grants Paid	
	2020 £	2019 £
Grants to institutions:		
Other	765,003	814,751

15 Unrestricted funds

The movement in unrestricted funds is disclosed below. The investment includes unrealised gains.

	Movement in funds			Balance at 30 June 2020 £
	Balance at 1 July 2019 £	Incoming resources £	Resources expended £	
Unrestricted funds	1,609,034	1,232,372	(930,560)	1,910,846

JEWISH CHILD'S DAY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2020

16 Support costs

	Support costs	Governance costs	2020	2019	Basis of allocation
	£	£	£	£	
Staff costs	181,702	-	181,702	185,537	
Depreciation	9,485	-	9,485	10,013	
Operating lease charges	24,421	-	24,421	24,897	
Other support costs	141,725	-	141,725	129,953	
Audit fees	-	4,800	4,800	5,000	Governance
	<u>357,333</u>	<u>4,800</u>	<u>362,133</u>	<u>355,400</u>	
Analysed between					
Charitable activities	<u>357,333</u>	<u>4,800</u>	<u>362,133</u>	<u>355,400</u>	

Governance costs includes payments to the auditors of £4,800 (2019- £5,000) for audit fees.

17 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total	Total
	2020	2020	2020	2019
	£	£	£	£
Fund balances at 30 June 2020 are represented by:				
Property, plant and equipment	35,930	-	35,930	39,637
Investments	1,762,991	-	1,762,991	1,394,206
Current assets/(liabilities)	121,324	-	121,324	183,310
	<u>1,920,245</u>	<u>-</u>	<u>1,920,245</u>	<u>1,617,153</u>

18 Net movement in funds

	2020	2019
	£	£
Net movement in funds is stated after charging/(crediting)		
Fees payable to the company's auditor for the audit of the company's financial statements	4,800	5,000
Depreciation of owned property, plant and equipment	9,485	9,320
Loss on disposal of property, plant and equipment	-	696
Operating lease charges	24,421	24,897
	<u>38,706</u>	<u>39,913</u>

19 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or re-imbursed expenses during the year.

JEWISH CHILD'S DAY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2020

20	Cash generated from operations	2020 £	2019 £
	Surplus for the year	303,093	1,020,058
	Adjustments for:		
	Investment income recognised in statement of financial activities	(37,172)	(20,863)
	(Gain)/loss on disposal of property, plant and equipment	-	696
	Fair value gains and losses on investments	(33,186)	(88,841)
	Depreciation and impairment of property, plant and equipment	9,485	9,317
	Movements in working capital:		
	(Increase)/decrease in trade and other receivables	(49,266)	436
	(Decrease)/increase in trade and other payables	(22,834)	79,886
	Cash generated from operations	<u>170,121</u>	<u>1,000,689</u>

JEWISH CHILD'S DAY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2020

21 Operating lease commitments

Lessee

The operating leases represent a lease in respect of rent for the new premises the Charity moved into. The lease is negotiated over terms of 7 years and rentals are fixed for that period. It is expected that the lease terms will be renegotiated for a further term of 5 years.

At the reporting end date the Charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2020	2019
	£	£
Within one year	21,539	18,500
Between two and five years	53,958	74,000
In over five years	-	4,600
	<u>75,497</u>	<u>97,100</u>

22 Employees

Number of employees

The average monthly number of employees during the year was:

	2020	2019
	Number	Number
Donations & Legacies	1	2
Grants	1	2
Events and Fundraising	2	2
Finance	1	1
Executive Director	1	1
Communications and Marketing	1	-
	<u>7</u>	<u>8</u>

Employment costs

	2020	2019
	£	£
Wages and salaries	166,920	169,587
Social security costs	11,326	12,268
Other pension costs	3,456	3,683
	<u>181,702</u>	<u>185,538</u>

There were no employees whose annual remuneration was £60,000 or more.

JEWISH CHILD'S DAY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2020

23 Related party transactions

There were no disclosable related party transactions during the year (2019 - none).

24 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £3,683 (2018: £2,293).

25 Events after the reporting date

Brexit

The United Kingdom has officially left the European Union on 31 January 2020 ("Brexit"); however, under the agreed transitional arrangements, all relevant rules and regulations will currently remain in place until 31 December 2020. It is currently not practicable to forecast with certainty how the value of, or the cash flows arising from, assumption involved in the Charity's assets might be affected by Brexit. Consequently, it is currently not possible to accurately quantify the possible effect of Brexit on the Charity.

In January 2020 the United Kingdom officially left the European Union ("Brexit"). In March 2020 the United Kingdom was affected by COVID-19. It has not been possible to determine the impact of these events on the Charity.

Covid -19

In early 2020, the existence of COVID-19 was confirmed and since this time COVID-19 has spread across the world. COVID-19 has caused disruption to businesses and economic activity which has been reflected in recent fluctuations in global stock markets. The Charity considers the emergence and spread of COVID-19 to be a non-adjusting post balance sheet event. Given the inherent uncertainties, it is not practicable at this time to determine the impact of COVID-19 on the Charity or to provide a quantitative estimate of this impact.

JEWISH CHILD'S DAY
MANAGEMENT INFORMATION
FOR THE YEAR ENDED 30 JUNE 2020

JEWISH CHILD'S DAY

UNRESTRICTED FUNDS

FOR THE YEAR ENDED 30 JUNE 2020

	£	2020 £	£	2019 £
INCOME				
Donations and gifts		335,987		602,086
Legacies receivable		826,027		1,179,392
Other income		3		-
Investment income		37,169		20,863
		<hr/>		<hr/>
Total incoming resources		1,199,186		1,802,341
RESOURCES EXPENDED				
Costs of raising voluntary income		(52,880)		(121,780)
Support costs				
Grants allocated to institutions (Appendix 1)	515,546		401,625	
Staff costs	181,701		185,537	
Staff Training	472		1,859	
Repairs & Maintenance	767		1,046	
Rates & Utilities	1,946		2,111	
Light & Heat	1,952		1,776	
Insurance	874		836	
Travelling & subsistence	4,455		7,612	
Computer costs	43,190		32,093	
Printing, postage & stationary	7,840		10,078	
Bank Charges	6,368		7,176	
Cleaning	1,300		1,550	
Sundry expense	3,427		2,409	
Telephone	6,901		6,766	
Legal & professional fees	8,142		1,004	
Equipment leasing	3,352		3,681	
Publicity, advertising, marketing and promotion	50,740		49,956	
Audit fees	4,800		5,000	
Depreciation of owned property, plant and equipment	9,485		9,317	
Loss on sale of asset	-		696	
Operating lease charges	24,421		24,897	
		<hr/>		<hr/>
Charitable activities		(877,680)		(757,025)
		<hr/>		<hr/>
Net Incoming resources before movement on investment assets		268,626		923,536
Unrealised gain on investment assets		33,186		88,841
		<hr/>		<hr/>
Excess of Income for the year		301,812		1,012,377
		<hr/> <hr/>		<hr/> <hr/>

JEWISH CHILD'S DAY

RESTRICTED FUNDS

FOR THE YEAR ENDED 30 JUNE 2020

	2020	2019
	£	£
INCOME		
Donations and gifts	250,738	419,537
Investment income	-	-
	<hr/>	<hr/>
Total incoming resources	250,738	419,537
RESOURCES EXPENDED		
Grants allocated to institutions (Appendix 1)	249,457	413,126
	<hr/>	<hr/>
Net Incoming resources before movement on investment assets	1,281	6,411
Unrelaised gain on investment assets	-	-
	<hr/>	<hr/>
Excess of Income for the year	1,281	6,411
	<hr/> <hr/>	<hr/> <hr/>
NET MOVEMENT IN FUNDS PER STATEMENT OF FINANCIAL ACTIVITIES		
Movement on unrestricted funds	301,812	1,013,647
Movement on restricted funds	1,281	6,411
	<hr/>	<hr/>
Total excess Income for the year	303,093	1,020,058
	<hr/> <hr/>	<hr/> <hr/>

JEWISH CHILD'S DAY

APPENDIX - 1

GRANTS ALLOCATED

FOR THE YEAR ENDED 30 JUNE 2020

Name	Geographical Area	Unrestricted grants	Discretionary Grants	Unrestricted & Discretionary Grants	Restricted grants	Total
SUMMARY		£	£	£	£	£
UK		126,700	54,600	181,300	1,044	182,344
Israel		255,380	51,066	306,446	247,467	553,913
Rest of the world:		27,800	-	27,800	946	28,746
GRAND TOTAL		409,880	105,666	515,546	249,457	765,003

UNITED KINGDOM		Unrestricted grants	Discretionary Grants	Unrestricted & Discretionary Grants	Restricted grants	Total
		£	£	£	£	£
Arts Therapies		2,500		2,500		2,500
Azamrah Youth Club		1,800		1,800		1,800
Bayis Sheli		-	1,000	1,000	-	1,000
Beit Shvidler		5,000		5,000		5,000
Big Birthday				-	1,044	1,044
Big Brothers/Big Sisters		2,600		2,600		2,600
Boys Clubhouse		-	10,000	10,000	-	10,000
Chabad Buckhurst Hill		1,500		1,500		1,500
Chabad Lubavitch Leeds		3,500		3,500		3,500
Clore Shalom Primary School		-	4,000	4,000	-	4,000
Drama Expressions		2,500		2,500		2,500
Ezra Umarpeh		-	750	750	-	750
Gesher Primary School		-	25,000	25,000		25,000
Habonim Dror		2,500		2,500		2,500
JCoSS		5,000		5,000		5,000
Jsense		4,000		4,000		4,000
JW3 Gateways		2,500	1,000	3,500	-	3,500
Kids N' Action		2,500		2,500		2,500
Legadel		4,200	5,000	9,200	-	9,200
Living with Cystic Fibrosis		-	2,500	2,500	-	2,500
Lubavitch Day Camp		1,500		1,500		1,500
LJY Netzer		2,500		2,500		2,500
Migdal Emunah		4,550		4,550		4,550
Noa Girls		3,300	350	3,650		3,650
Noam Masorti		3,500		3,500		3,500
Noam Primary School		5,000		5,000		5,000
One Heart		5,000		5,000		5,000
Rosh Pinah Primary School		-	1,500	1,500	-	1,500
RSY Netzer		2,500		2,500		2,500
Side by Side		2,000		2,000		2,000
Sinai School		-	3,500	3,500	-	3,500
S Pinter Youth		2,500		2,500		2,500
The Federation Manchester		45,000		45,000		45,000
The Zone		4,250		4,250		4,250
Young and Inspired		2,500		2,500		2,500
Youth Space		2,500		2,500		2,500
UK - Total		126,700	54,600	181,300	1,044	182,344

JEWISH CHILD'S DAY

APPENDIX - 1

GRANTS ALLOCATED

FOR THE YEAR ENDED 30 JUNE 2020

ISRAEL	Unrestricted grants	Discretionary Grants	Unrestricted & Discretionary Grants	Restricted grants	Total
	£	£	£	£	£
Akim Haifa	4,000		4,000		4,000
Akim Jerusalem	3,000	5,000	8,000		8,000
Aleh	5,000		5,000		5,000
Amichai	5,000		5,000		5,000
Arugot	-		-	25,411	25,411
Ass. for fighting A-T Disease	3,000		3,000		3,000
Bar/Bat Mitzah for Children with Special Needs	3,000		3,000		3,000
Beit Uri	4,000		4,000		4,000
Bikur Cholim	6,000	17,000	23,000		23,000
Bizchut	4,000		4,000		4,000
The Blind Association	3,500		3,500		3,500
Camp Knak	1,330		1,330		1,330
Centre for Special Education - Magen Avraham	3,000		3,000		3,000
Centre for Near East Policy Research	-		-	10,030	10,030
Carmel Zevulun	5,000		5,000		5,000
Cystic Fibrosis	4,200		4,200		4,200
Dolev Homes	2,500		2,500		2,500
Eran	3,000		3,000		3,000
Eliya	-		-	2,000	2,000
Ezra UMarpeh	5,000		5,000		5,000
Family Nest	4,500		4,500		4,500
Givat Ada	-		-	72	72
Gimmel Foundation	5,000	2,500	7,500	-	7,500
Haifa Center for Learning Enhancement	-		-	20,000	20,000
Haifa Rape Crisis Center	3,500		3,500		3,500
House of Wheels	3,500		3,500		3,500
Hodayot	5,000		5,000		5,000
Ilan	4,000		4,000		4,000
Israel Tennis Centre	2,500		2,500		2,500
JDRF	3,000		3,000		3,000
Jeremy's Circle	2,500		2,500		2,500
Jerusalem Hills	2,500		2,500	762	3,262
Kaleidoscope	2,000		2,000		2,000
Kamah Association	2,500		2,500		2,500
Kav L'Noar	2,500		2,500		2,500
Kehillat Netzach	3,000		3,000		3,000
Krembo Wings	3,200		3,200		3,200
Israel- cumulative total c/fwd	113,730	24,500	138,230	58,275	196,505

JEWISH CHILD'S DAY

APPENDIX - 1

GRANTS ALLOCATED

FOR THE YEAR ENDED 30 JUNE 2020

ISRAEL	Unrestricted grants	Discretionary Grants	Unrestricted & Discretionary Grants	Restricted grants	Total
<i>Israel- cumulative total b/fwd</i>	113,730	24,500	138,230	58,275	196,505
Leket	3,000		3,000		3,000
Little Steps	2,700		2,700		2,700
Lone Soldier			-	8,740	8,740
Ma'agalei Shema	2,500		2,500		2,500
Malki Foundation	5,900		5,900		5,900
Marom Association	3,000		3,000		3,000
Masorti Israel			-	200	200
Matzmichim	3,000		3,000		3,000
Micha Beer Sheva	-		-	10,000	10,000
Micha Haifa	3,600		3,600	20,050	23,650
Micha Tiberius	-		-	1,725	1,725
Milman Center	2,500		2,500		2,500
Misgeret Shmaya	4,000		4,000		4,000
Misholim	5,000		5,000		5,000
Netanya Foundation	4,750	1,450	6,200	33,223	39,423
Neve Ameil Youth Village	3,000		3,000		3,000
Nitzan	4,000		4,000	18,000	22,000
Nitzany Rishon	-		-	200	200
Ofek Liyladenu	4,000	2,000	6,000	-	6,000
Ohr Meir V'Bracha	4,000		4,000		4,000
Or Laolam	4,000		4,000		4,000
Orr Shalom	3,000		3,000	1,054	4,054
P'Tach	3,000		3,000		3,000
Rachashei Lev	23,000	12,116	35,116		35,116
Re-Specs	3,000		3,000		3,000
Reut Sderot	4,200		4,200		4,200
Rishon LeZion	-		-	25,000	25,000
Rosh Pinah Mainstreaming Network	-		-	5,000	5,000
Ruach Dromit	-	11,000	11,000	-	11,000
Shalheveth	-		-	7,000	7,000
Schechter Institute	3,000		3,000		3,000
Sha'alei Tikvah	2,100		2,100		2,100
Shiur Acher	-		-	10,000	10,000
Shulvim	4,100		4,100		4,100
Shutaf	2,300		2,300	10,000	12,300
Simcha Layeled	5,000		5,000		5,000
SOS Children's Villages	2,500		2,500		2,500
Sulam	3,000		3,000		3,000
Summit Institute	3,500		3,500		3,500
Sunrise	5,000		5,000		5,000
<i>Israel- cumulative total c/fwd</i>	239,380	51,066	290,446	208,467	498,913

JEWISH CHILD'S DAY

APPENDIX - 1

GRANTS ALLOCATED

FOR THE YEAR ENDED 30 JUNE 2020

ISRAEL						
		Unrestricted grants	Discretionary Grants	Unrestricted & Discretionary Grants	Restricted grants	Total
<i>Israel- cumulative total b/fwd</i>		239,380	51,066	290,446	208,467	498,913
The Three Fold Cord		3,500		3,500		3,500
The Yom Kippur War Centre		-	-	-	4,000	4,000
Tsad Kadima		5,000		5,000		5,000
TRCI		-	-	-	35,000	35,000
Tzohar Latohar		-	-	-		-
Yad Ezra Veshulamit		2,500		2,500		2,500
Ziv Neurim		5,000		5,000		5,000
Israel - Total		255,380	51,066	306,446	247,467	553,913

REST OF WORLD						
	Country	Unrestricted grants	Discretionary Grants	Unrestricted & Discretionary Grants	Restricted grants	Total
Chamah	Russia	3,800		3,800		3,800
Dialog	Belarus	3,000		3,000		3,000
Fundacion	Argentina	5,000		5,000		5,000
Migdal International	Ukraine	3,000		3,000		3,000
Mishpacha	Ukraine	2,500		2,500		2,500
Polotsk	Belarus	4,000		4,000		4,000
Slutsk	Belarus	3,500		3,500		3,500
The Together Plan	Belarus	3,000		3,000	946	3,946
Rest of the world - Total		27,800	-	27,800	946	28,746

GRAND TOTAL		409,880	105,666	515,546	249,457	765,003
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