

**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

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<b>Charity number</b>	209266
<b>Honorary Patron</b>	The President of the State of Israel
<b>Patron</b>	The Jewish Chronicle
<b>Life President</b>	Mrs Joy Moss MBE
<b>Honorary Presidents</b>	Rabbi Joseph Dweck Rabbi Jeremy Gordon Rabbi Andrew Goldstein Rabbi Laura Janner-Klausner Chief Rabbi Ephraim Mirvis
<b>Chairman</b>	Mr Charles Spungin
<b>Vice Chairman</b>	Mrs Virginia Campus
<b>Honorary Treasurer</b>	Mr Gary Cohen
<b>Honorary Secretary</b>	Mr David Collins
<b>Members of National Council, Executive Council and Trustees</b>	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
<b>Members of National Council Amended to Grant Allocation Committee on 9th September 2021</b>	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
<b>Executive Director</b>	Mrs Anthea Jackson

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# JEWISH CHILD'S DAY (CHARITY NUMBER: 209266)

## LEGAL AND ADMINISTRATIVE INFORMATION

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### 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

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# 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**

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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***

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### **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

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#### 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***

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### **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***

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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

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### 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 charity'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

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### **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**

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### **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

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

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

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	£	£	£	£
<b>Cash flows from operating activities</b>					
Cash absorbed by operations	20		(399,944)		(71,951)
<b>Investing activities</b>					
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	
<b>Net cash generated from investing activities</b>			204,866		59,858
<b>Net decrease in cash and cash equivalents</b>			(195,078)		(12,093)
Cash and cash equivalents at beginning of period			199,448		211,541
<b>Cash and cash equivalents at end of 18 months</b>			4,370		199,448

# JEWISH CHILD'S DAY (CHARITY NUMBER: 209266)

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE 18 MONTHS ENDED 31 DECEMBER 2022**

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### **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

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### 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

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#### 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**

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### **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

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### 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	-
	<u>22,411</u>	<u>42,734</u>

# 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>
<b>Analysis by fund</b>				
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>
<b>For the 18 months ended 30 June 2021</b>				
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)	<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

### 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
	£	£	£	£	£
<b>Cost</b>					
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	-	-	-	-	-
<b>Depreciation and impairment</b>					
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	-	-	-	-	-
<b>Carrying amount</b>					
At 31 December 2022	-	-	-	-	-
At 30 June 2021	12,763	1,254	1,162	4,745	19,924
<b>Net value of assets transferred to incorporated body</b>	10,692	1,098	1,104	6,706	19,600

### 14 Fixed asset investments

	Listed investments	Cash in portfolio	Total
	£	£	£
<b>Cost or valuation</b>			
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	-	-	-
<b>Carrying amount</b>			
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
	£	£
<b>Amounts falling due within one year:</b>		
Other receivables	-	5,951
Prepayments and accrued income	-	11,449
	<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>

### 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 2020	Incoming resources	Resources expended	Balance at 1 July 2021
	£	£	£	£
Restricted funds	9,399	191,108	(230,340)	9,667

	Movement in funds			
	Balance at 1 July 2021	Incoming resources	Resources expended	Transfer to incorporated body
	£	£	£	£
Restricted funds	9,667	74,261	74,147	-
Funds transferred to Incorporated body	-	-	-	(9,781)
	<u>9,667</u>	<u>74,261</u>	<u>74,147</u>	<u>(9,781)</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)	-
	<b>Cash absorbed by operations</b>	<b>(399,944)</b>	<b>(71,951)</b>

# 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 Number	30 Jun 2021 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	-
	<u>8</u>	<u>8</u>

#### 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
	<u>145,520</u>	<u>208,639</u>

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

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#### 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
	<hr/>	<hr/>
	-	53,958
	<hr/>	<hr/>

#### 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	
	£	£	£	£
<b>INCOME</b>				
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
<b>Total incoming resources</b>		282,050		943,048
<b>RESOURCES EXPENDED</b>				
<b>Costs of raising voluntary income</b>		(22,411)		(42,734)
<b>Support costs</b>				
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	
<b>Charitable activities</b>		(425,640)		(954,912)
<b>Net Incoming resources before movement on investment assets</b>		(166,001)		(54,598)
<b>Unrealised gain on investment assets</b>		137,450		285,425
<b>Loss on disposal of tangible fixed assets</b>		-		(14,364)
<b>Gain on sale of Investment</b>		-		(3,212)
<b>Excess/ (deficit) of income for the year</b>		(28,551)		219,675



# JEWISH CHILD'S DAY (CHARITY NUMBER: 209266)

## RESTRICTED FUNDS

**FOR THE 18 MONTHS ENDED 31 DECEMBER 2022**

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	18 months to 31 Dec 2022	30 Jun 2021
	£	£
<b>INCOME</b>		
Donations and gifts	74,261	191,108
Investment income	-	-
	<hr/>	<hr/>
<b>Total incoming resources</b>	74,261	191,108
 <b>RESOURCES EXPENDED</b>		
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/>
 <b>NET MOVEMENT IN FUNDS PER STATEMENT OF FINANCIAL ACTIVITIES</b>		
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/>

**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
<b>SUMMARY</b>		£	£	£	£	£
<b>UK</b>		58,000	5,698	<b>63,698</b>	1,409	<b>65,107</b>
<b>Israel</b>		99,250		<b>99,250</b>	67,737	<b>166,987</b>
<b>Rest of the world:</b>		14,500		<b>14,500</b>	5,000	<b>19,500</b>
<b>GRAND TOTAL</b>		<b>171,750</b>	<b>5,698</b>	<b>177,448</b>	<b>74,146</b>	<b>251,594</b>

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

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

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