

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 December 2020

for

British Friends of the Israel Guide Dog
Centre for the Blind

British Friends of the Israel Guide Dog
Centre for the Blind

Contents of the Financial Statements
for the Year Ended 31 December 2020

	Page
Chairman's Report	1
Report of the Trustees	2 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 11

Chairman's Report
for the Year Ended 31 December 2020

2020 was a year that none of us will soon forget, and one that posed challenges for everyone involved with the Israel Guide Dog Centre; clients, staff, puppy raisers and our friends and supporters. Just as we witnessed in the global response to the pandemic, a combination of ingenuity, hard work, resilience and the very best of human nature saw the Centre meet these challenges, and prevail over them.

In Israel, our team faced severe restrictions and several national lockdowns that profoundly impacted the way we delivered our services. The lockdowns were extremely difficult for our clients; approximately 50% of whom live alone with their guide dogs and who, like so many others, had to grapple with social isolation and other physical and emotional disruptions to their lives.

As the first lockdown approached in early March, the Centre produced a contingency plan to ensure that the health and wellbeing of our clients and their dogs was addressed. Every client was contacted, and a 'Personal Action Plan' was developed, which ensured that their particular needs were understood and they had access to essentials, including food and medicine for themselves and their dogs.

The new Puppy Training and Development campus, built three years ago, turned out to be a vital resource. Although it was never intended for guide dog training (we prefer to take the dogs out into the 'real world') its modern facilities - new obstacle courses, a training 'street intersection' and other simulations - were used to continue to train the dogs. This allowed us to have dogs ready to partner with clients when the circumstances permitted.

The staff at the Centre worked long and additional hours in two 'safety bubbles' (morning and afternoon) established at the beginning of the lockdown to ensure maximum protection for all. Creative 'work-arounds' were identified, to ensure that with the added safety measures in place, training could still continue. While not being allowed to run regular campus courses for clients, the Centre moved to 'one-on-one' home training courses, which were a huge success, albeit at additional costs in terms of time and resources.

The Centre continued its mission with minimal disruption but longer working days and the tremendous dedication of the staff, and even managed to surpass the previous year's number of dogs trained and partnered with clients; 88 clients with either vision loss, PTSD or autism received a trained dog from the Centre.

Here in the UK, our own efforts to support the Centre also had to be adapted, and in similar fashion, our friends and supporters rallied round to ensure that we were able to provide all of the financial assistance we had promised to the Centre, and more. The usual annual fixtures, such as the Fun Run, partnership visits to schools and parlour meetings, couldn't take place, and our Patrons' Dinner went online, allowing more people than previously to hear from guide dog users and colleagues from the Centre talk about their experiences of lockdown working.

Thanks to our wonderful supporters, our professional team in the UK, so ably led by Martin Segal, and my fellow trustees, income from donations remained almost identical compared to 2019 at £278,257 despite economic shocks, but significant new legacy income, even when compared with the high level in 2019, enabled us to renew and increase our commitments to the Centre year on year.

Having endured a tough 2020, we look forward to 2021, confident that we can face whatever challenges await.

Jon Benjamin
Chair of Trustees

Report of the Trustees
for the Year Ended 31 December 2020

The trustees present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charitable trust is constituted by Trust Deed and its objects are to raise funds for the benefit of the Israel Guide Dog Centre for the Blind.

Significant activities

To raise funds and awareness of the training and provision of guide and service dogs for the blind and disabled in Israel.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Income received increased to a new record high of £589,944, compared to £361,428 in 2019. This was partly due to significant legacy income, both received during the year and accrued in respect of a legacy that has been admitted to probate, but also due to the consistently healthy level of major donor support for projects and partnerships and also good responses to appeals and other campaigns.

The donations we have been able to make to the Israel Guide Dog Centre itself also increased from £192,458 to £246,175, meaning that we more than met our commitment to the Centre and their need for funding from us for the year.

There was a surplus in the year of £226,987 in the year compared to a surplus of £54,678 last year.

The reserves brought forward of £198,958 leaves reserves carried forward of £425,945, which include the accrued legacy of £250,000 shown as a debtor in the accounts.

FINANCIAL REVIEW

Reserves policy

It is the policy of the charity to maintain unrestricted funds so that they will cover all administration and event costs that will arise during the year and, if possible, some operational funds for the Centre in Israel.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The charity was established by a trust deed dated 3rd November 1993 and is administered by the Trustees.

Board of Trustees

There should be a minimum of 3 Trustees at all times. A trustee is replaced upon retirement

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1027996

Principal address

BFIGDCB
PO Box 756
Borehamwood
Hertfordshire
WD6 9JE

British Friends of the Israel Guide Dog
Centre for the Blind

Report of the Trustees
for the Year Ended 31 December 2020

Trustees

A Kraiss
G Seal
M J Benjamin
M Stoller
B Solomon
A Blake

Independent Examiner

Pollock Accounting Ltd
3 - 4 Sentinel Square
London
NW4 2EL

Approved by order of the board of trustees on and signed on its behalf by:

.....
M J Benjamin - Trustee

Independent Examiner's Report to the Trustees of
British Friends of the Israel Guide Dog
Centre for the Blind

Independent examiner's report to the trustees of British Friends of the Israel Guide Dog Centre for the Blind

I report to the charity trustees on my examination of the accounts of British Friends of the Israel Guide Dog Centre for the Blind (the Trust) for the year ended 31 December 2020.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Chartered Management Accountant which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

David Pollock
Chartered Management Accountant
Pollock Accounting Ltd
3 - 4 Sentinel Square
London
NW4 2EL

Date:

British Friends of the Israel Guide Dog
Centre for the Blind

Statement of Financial Activities
for the Year Ended 31 December 2020

	Notes	31.12.20 Unrestricted fund £	31.12.19 Total funds £
INCOME FROM			
Donations and legacies	2	589,944	361,428
EXPENDITURE ON			
Raising funds	3	106,404	96,829
Charitable activities			
Israel Guide Dog Centre		246,175	192,458
Educational projects		10,378	17,463
Total		<u>362,957</u>	<u>306,750</u>
NET INCOME		<u>226,987</u>	<u>54,678</u>
RECONCILIATION OF FUNDS			
Total funds brought forward		<u>198,958</u>	<u>144,280</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>425,945</u></u>	<u><u>198,958</u></u>

British Friends of the Israel Guide Dog
Centre for the Blind

Balance Sheet
31 December 2020

	Notes	31.12.20 Unrestricted fund £	31.12.19 Total funds £
FIXED ASSETS			
Tangible assets	6	-	162
CURRENT ASSETS			
Debtors	7	250,000	-
Cash at bank		175,945	198,796
		<u>425,945</u>	<u>198,796</u>
NET CURRENT ASSETS		<u>425,945</u>	<u>198,796</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>425,945</u>	<u>198,958</u>
NET ASSETS		<u>425,945</u>	<u>198,958</u>
FUNDS	8		
Unrestricted funds		<u>425,945</u>	<u>198,958</u>
TOTAL FUNDS		<u>425,945</u>	<u>198,958</u>

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

.....
M J Benjamin - Trustee

.....
M Stoller - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 25% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. DONATIONS AND LEGACIES

	31.12.20	31.12.19
	£	£
Donations	278,257	279,910
Legacies	311,687	81,518
	<hr/>	<hr/>
	589,944	361,428
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Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

3. RAISING FUNDS

Raising donations and legacies

	31.12.20	31.12.19
	£	£
Support costs	106,404	96,829

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2020 nor for the year ended 31 December 2019.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME FROM	
Donations and legacies	361,428
EXPENDITURE ON	
Raising funds	96,829
Charitable activities	
Israel Guide Dog Centre	192,458
Educational projects	17,463
Total	<u>306,750</u>
NET INCOME	<u>54,678</u>
RECONCILIATION OF FUNDS	
Total funds brought forward	<u>144,280</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>198,958</u></u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

6. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 January 2020 and 31 December 2020	992
DEPRECIATION	
At 1 January 2020	830
Charge for year	162
At 31 December 2020	992
NET BOOK VALUE	
At 31 December 2020	-
At 31 December 2019	162

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.20 £	31.12.19 £
Legacy income	250,000	-

8. MOVEMENT IN FUNDS

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	198,958	226,987	425,945
TOTAL FUNDS	198,958	226,987	425,945

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	589,944	(362,957)	226,987
TOTAL FUNDS	589,944	(362,957)	226,987

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

8. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.19 £	Net movement in funds £	At 31.12.19 £
Unrestricted funds			
General fund	144,280	54,678	198,958
TOTAL FUNDS	<u>144,280</u>	<u>54,678</u>	<u>198,958</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	361,428	(306,750)	54,678
TOTAL FUNDS	<u>361,428</u>	<u>(306,750)</u>	<u>54,678</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.19 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	144,280	281,665	425,945
TOTAL FUNDS	<u>144,280</u>	<u>281,665</u>	<u>425,945</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	951,372	(669,707)	281,665
TOTAL FUNDS	<u>951,372</u>	<u>(669,707)</u>	<u>281,665</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2020.