

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2019
for
British Friends of the Israel Guide Dog
Centre for the Blind

**British Friends of the Israel Guide Dog
Centre for the Blind**

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for the Year Ended 31 December 2019**

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British Friends of the Israel Guide Dog
Centre for the Blind

Chairman's Report
for the Year Ended 31 December 2019

The £361,428 raised in 2019 represents a new high for the charity and we were delighted once again to be able to transfer to the Centre all of the funds requested of us, exceeding our target set at the beginning of the year.

This has allowed us to start 2020, which we know will be a difficult year due to the Covid-19 pandemic, by making significant transfers to the Centre as they deal with the challenges of the lockdown in Israel.

Like all such organisations, the Centre must plan ahead. Despite present difficulties, puppies still need to be bred, raised and trained if present and future commitments to our clients are to be met. And for this to happen, all of the infrastructure and the operations of the Centre have to be maintained.

That is why the ongoing support of our donors is so important, this year more than ever.

In the last two years we have been honoured to have held dinners at the home of the Israeli Ambassador to thank some of our most valued Patrons and donors. Whilst this may not be possible in 2020, our thanks as always go to everyone of our donors; individuals, B'nei Mitzvah celebrants, runners, cyclists, challenge takers, trusts and foundations. With their continued support, we can continue to support the Centre to expand its services and to provide even more Israelis with the life-changing benefits of partnering with a special four-legged friend.

Jon Benjamin
Chair of Trustees

British Friends of the Israel Guide Dog
Centre for the Blind

Executive Director's Report
for the Year Ended 31 December 2019

2019 was a year of success, building on the successes of recent years and our now nearly 30-year mission of lovingly raising and training dogs to help Israelis with blindness and visual impairment, autism, PTSD and other disabilities, to live life to the fullest.

Thanks to the generosity of our friends and supporters, the Centre provided a record total of 82 life-transforming dogs to those in need. Our colleagues in Israel also successfully completed the two year pilot phase of our PTSD Service Dog Programme to help the growing numbers of Israelis suffering from the trauma of war and terrorism.

And, as a result of the state-of-the-art birthing and training facilities of our new Puppy Development and Training Campus, last year for the second year in a row, we were blessed with a record number of puppy births - 137.

That's exciting, because it means we can provide many more Guide Dogs, Emotional Support Dogs and PTSD Dogs in future years. But our increased capacity also brings the challenge of increased funding needs; to hire more staff, instruct more trainers to raise and train these dogs and instruct our clients, and to provide additional supplies for our dogs and clients.

But our work and our mission has never been about numbers. It's always been about transforming our clients' lives long-term by providing wonderful dogs that enable them to enjoy exceptional independence, safe mobility, and the freedom and confidence to pursue their goals and dreams and, of course, the love and companionship that heals and enriches for a lifetime.

Martin Segal
Executive Director

**British Friends of the Israel Guide Dog
Centre for the Blind**

**Report of the Trustees
for the Year Ended 31 December 2019**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2019. 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 for the training and provision for the guide dogs for the blind in Israel. The charity has expanded its direct mail and associated educational programs for the schools.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Income received increased to a new record high of £361,428, compared to £257,786 in 2018. This was partly due to significant legacy income, but also to the consistently healthy level of major donor support for projects and partnerships and also good responses to appeals and other campaigns.

The donations made to the Israel Guide Dog Centre for the Blind also increased from £147,625 to £192,458, 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 £54,678 in the year compared to a surplus of £13,390 last year.

The reserves brought forward of £144,280 leaves reserves carried forward of £198,958.

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.

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

Trustees

A Kraiss
G Seal
M J Benjamin
M Stoller
B Solomon
A Blake (appointed 1.5.19)

British Friends of the Israel Guide Dog
Centre for the Blind

Report of the Trustees
for the Year Ended 31 December 2019

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

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

Approved by order of the board of trustees on 28 May 2020 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 2019.

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:

28/05/2020

**British Friends of the Israel Guide Dog
Centre for the Blind**

**Statement of Financial Activities
for the Year Ended 31 December 2019**

	Notes	31.12.19 Unrestricted fund £	31.12.18 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		361,428	257,786
EXPENDITURE ON			
Raising funds	2	96,829	84,153
Charitable activities			
Guide dog centre		192,458	147,625
Educational projects		17,463	12,618
		<hr/>	<hr/>
Total		306,750	244,396
		<hr/>	<hr/>
NET INCOME		54,678	13,390
RECONCILIATION OF FUNDS			
Total funds brought forward		144,280	130,890
		<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD		<u>198,958</u>	<u>144,280</u>

The notes form part of these financial statements

British Friends of the Israel Guide Dog
Centre for the Blind

Balance Sheet
31 December 2019

	Notes	31.12.19 Unrestricted fund £	31.12.18 Total funds £
FIXED ASSETS			
Tangible assets	5	162	216
CURRENT ASSETS			
Cash at bank		198,796	144,064
NET CURRENT ASSETS		<u>198,796</u>	<u>144,064</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>198,958</u>	<u>144,280</u>
NET ASSETS		<u>198,958</u>	<u>144,280</u>
FUNDS	6		
Unrestricted funds		<u>198,958</u>	<u>144,280</u>
TOTAL FUNDS		<u>198,958</u>	<u>144,280</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 28 MAY 2020 and were signed on its behalf by:


.....
M J Benjamin - Trustee


.....
M Stoller - Trustee

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 31 December 2019

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. RAISING FUNDS

Raising donations and legacies

	31.12.19	31.12.18
	£	£
Support costs	<u>96,829</u>	<u>84,153</u>

This figure includes items of expenditure for both 2017 and 2019 which fell due during the 2018 financial year.

Notes to the Financial Statements - continued
for the Year Ended 31 December 2019

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2019 nor for the year ended 31 December 2018.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2019 nor for the year ended 31 December 2018.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	257,786
 EXPENDITURE ON	
Raising funds	84,153
 Charitable activities	
Guide dog centre	147,625
Educational projects	12,618
	<hr/>
Total	244,396
	<hr/>
NET INCOME	13,390
 RECONCILIATION OF FUNDS	
Total funds brought forward	130,890
	<hr/>
TOTAL FUNDS CARRIED FORWARD	<u>144,280</u>

5. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 January 2019 and 31 December 2019	<u>992</u>
 DEPRECIATION	
At 1 January 2019	776
Charge for year	<u>54</u>
	<hr/>
At 31 December 2019	<u>830</u>
 NET BOOK VALUE	
At 31 December 2019	<u>162</u>
	<hr/>
At 31 December 2018	<u>216</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2019**

6. 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
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>144,280</u>	<u>54,678</u>	<u>198,958</u>

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
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>361,428</u>	<u>(306,750)</u>	<u>54,678</u>

Comparatives for movement in funds

	At 1.1.18 £	Net movement in funds £	At 31.12.18 £
Unrestricted funds			
General fund	130,890	13,390	144,280
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>130,890</u>	<u>13,390</u>	<u>144,280</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	257,786	(244,396)	13,390
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>257,786</u>	<u>(244,396)</u>	<u>13,390</u>

6. MOVEMENT IN FUNDS - continued

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

	At 1.1.18 £	Net movement in funds £	At 31.12.19 £
Unrestricted funds			
General fund	130,890	68,068	198,958
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>130,890</u>	<u>68,068</u>	<u>198,958</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	619,214	(551,146)	68,068
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>619,214</u>	<u>(551,146)</u>	<u>68,068</u>

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2019.