

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
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
Charitable activities	(877,680)	(757,025)
Net Incoming resources before movement on investment assets	268,626	923,536
Unrealised gain on investment assets	33,186	88,841
Excess of Income for the year	301,812	1,012,377

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
<i>Israel- cumulative total c/fwd</i>	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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