

OHEL SARAH UK
FINANCIAL STATEMENTS
31 MARCH 2022

Charity Number 1004992

OHEL SARAH UK
FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022

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OHEL SARAH UK
TRUSTEES AND PROFESSIONAL ADVISERS

Registered charity name	Ohel Sarah UK
Charity number	1004992
Principal office	New Derwent House 69-73 Theobalds Road London WC1X 8TA
Trustees	David Goldberg Martin Paisner Derek Zissman Michelle Smaje
Independent Examiner	Samuel David Clarke FCA Haines Watts (City) LLP Chartered Accountants New Derwent House, 69-73 Theobalds Road, LONDON, WC1X 8TA

OHEL SARAH UK
TRUSTEES ANNUAL REPORT
YEAR ENDED 31 MARCH 2022

The trustees present their report and the financial statements of the charity for the year ended 31 March 2022.

REFERENCE AND ADMINISTRATIVE DETAILS

Reference and administrative details are shown in the schedule of members of the Trust and professional advisers on page 1 of the financial statements.

TRUSTEES

The trustees who served the charity during the period were as follows:

David Goldberg
Martin Paisner
Derek Zissman
Michelle Smaje

The Trustees are selected for the diverse skill and experience that they are able to bring to the role.

Trustees are introduced to the history and financial background of the Charity by the Chief Executive.

Trustees meet regularly to discuss the strategic direction of the Charity with the Chief Executive to whom the day to day running of the Charity is delegated.

STRUCTURE, GOVERNANCE AND MANAGEMENT

British Friends of Ohel Sarah was established by Deed of Trust in 1991, with the object of raising funds for the purpose of promoting the relief of children and adults in Israel suffering from learning disabilities, emotional disorders, autism, physical handicaps and related disorders. The name was changed to Ohel Sarah UK

Ohel Sarah UK is governed by four trustees, who are vested with the power to appoint new trustees. New trustees are introduced to the charity's activities and procedures and are briefed on their legal obligations under the Charities Act. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Debbie Cowen is the Chief Executive of the Charity

OBJECTIVES AND ACTIVITIES

Ohel Sarah UK generates funds for charitable projects undertaken in conjunction with Ohel Sarah, a recognised not-for-profit under Israeli law. The mission of Ohel Sarah UK is to improve the resources of Ohel Sarah. Ohel Sarah's aim is to enrich the quality of life for special needs children and adults in Israel by providing comprehensive ongoing support in the spheres of education, housing and employment. It aims to help each person grow and acquire life skills, enabling them to become confident, independent and contributing members of society

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ACHIEVEMENTS AND PERFORMANCE

This year, Ohel Sarah UK raised £388,047 from donations in 2021/2022 and, after support costs of £87,545, left us with a balance of £300,502. We were able to transfer £211,957 to Ohel Sarah centres in Israel. Since a significant donation was received just before the year end 2021/2022, we were left with a higher than usual balance of £136,497 to carry over into 2022/2023. The funds were spent on the following:

- £140,000 towards Old Age Day Centre
- £25,000 towards new Therapy Kitchen at Gesharim Girls' School
- £15,000 towards a new Music Room at Beit Shai School
- £11,400 towards the Safeguarding Conference
- £9,972 towards the women's employment programme
- £6,000 towards the refurbishment of an apartment
- £3,360 towards new iPads
- £400 towards general therapy programmes

Ohel Sarah provides services for over 750 children and adults with cognitive and physical disabilities in central Israel.

Ohel Sarah received an award from the Commission of Equal Rights for Persons of Disability, Ministry of Justice, for its innovative book series. Ohel Sarah has published 6 books featuring a boy with Down's Syndrome, which have been distributed to thousands of families. They help to spread awareness about disabilities and promote inclusivity.

Ohel Sarah has been expanding across its 3 divisions – education, employment and housing:

- Education:
 - the expansion of the Wohl Centre began in early 2022, consisting of adding a new wing to provide 3 times the amount of space and to modernise and equip the centre
 - the new Supermarket Simulation Room at Beit Chanoch is finished and is used by all students to provide a fun and creative way of learning mathematics as well as teaching life-skills.
 - the creation of new joint carpentry workshop between Beit Chanoch and a local mainstream school. This promotes social acceptance and integration.
- Employment:
 - the new Old Age Day Centre - specifically for elderly people with special needs was opened in June 2021.
- Housing:
 - the rebuilding of Revivim began in early 2022 – the largest group home for adults with more severe disabilities.
 - the opening of a second group home for 4 very young boys aged 6-12 years who cannot be cared for in the foster system, providing 24-hour care for boys who have complex disabilities and challenging behaviours.

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Ohel Sarah has also increased its services including:

- Respite Centre – this ran for the first time for 6 boys with ASD and severe disabilities, and helped parents who often struggle to look after children with very challenging needs.
- Special Olympics – Ohel Sarah has joined this international organisation which provides sports training and competitions for people with cognitive disabilities. A group of men from Immunit are being taught volleyball each week.
- computer programme - Ohel Sarah has invested in computers, laptops and iPads for all students
- the funding of Ohel Sarah's general therapy programme – including physiotherapy, hydrotherapy, music, art, speech and occupational therapy

Ohel Sarah UK

- In April 2021, its 'Walk to Israel' had more than 3000 children participating from 19 schools and nurseries across the UK, raising nearly £5,000.
- Woodside Park Synagogue supported Ohel Sarah through its Kol Nidre appeal
- Aya Sherman was recruited as Fundraising Coordinator in February 2022 to replace Leslie Silver who was with Ohel Sarah for 3 years.

FINANCIAL REVIEW

Ohel Sarah UK raised £388,047 from donations in 2021/22. Support costs increased from £79,655 in 2020/2021 to £87,545 in 2021/2022, due to payment of marketing costs which were postponed in 2021 because of Covid and then paid in 2022.

£211,957 of funds were transferred to Israel and passed directly to Ohel Sarah in Israel.

PLANS FOR FUTURE PERIODS

Education

1. Completing and furnishing a 1,600 sqm new building and playground for the Wohl Centre.
2. Equipping all our schools with new computers and equipment.
3. Updating the annex/therapy rooms so they are all of an equally high standard.
4. Locating a site for Beit Shai school and advancing plans for a new building.

Employment

1. Developing and expanding the Supported Employment programme in the work industry for high-functioning individuals with special needs.
2. Developing entrepreneur opportunities for the Ma'as – opening a printing press with the option of replicating this programme at the Kedem employment centre.

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3. Creating incentives for employers who integrate individuals with disabilities, in particular through the Ohel Sarah Equality Employer Award. We plan to present an award to business owners who provide opportunities and include people with physical and/or cognitive disabilities in their enterprises.
4. Locating a site to build a new centre for Immunit which supports adults ages 21+ with severe disabilities.

Housing

1. Opening 2-3 new group homes every year, including for children and teenagers.
2. Completing the rebuilding and refurbishing of the Revivim group home.
3. Expanding the services of the Respite Centre to provide care for more families.
4. Incorporation of Keter Centre (previously run by another service provider) so it is run to the same high professional standard of our group homes.

Modi'in Ilit Division

1. Opening a Housing Department.
2. Participating in the tender to operate day care centres for individuals with special needs.
3. Setting up a Respite Centre for families.
4. Initiating additional services in the city – workshops, safeguarding training, parental guidance, rights recognition.

General

1. Opening a Multidisciplinary Clinic offering medical and therapeutic services to the wider community.
2. Operating after-school classes and workshops for children and adults with special needs.
3. Providing workshops to parents in relevant topics, such as safeguarding.
4. Promoting social awareness for and acceptance of, people with disabilities and their integration into society – expanding our successful book series which has already reached 20,000 families.

RESERVES POLICY

The intention of the Trustees is to retain unrestricted reserves sufficient to cover 6 months of operating costs. The target reserves are £80,000. Year end unrestricted funds were just over £80,000

RISK POLICY

The Trustees have identified risks that attach to the administration of the trust. These risks are monitored and reviewed and where necessary appropriate action is taken to mitigate these risks.

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SAFEGUARDING POLICY

The Trustees have a safeguarding policy for its activities in the UK and ensure that Ohel Sarah in Israel also has its own safeguarding policy and guidelines.

PRIVACY POLICY AND GDPR

The Trustees have ensured that it has a comprehensive and detailed Privacy policy, which is available on Ohel Sarah UK's website and that the charity is fully compliant with the requirements of GDPR.

COVID 19

The Trustees acknowledge the current outbreak of COVID-19 which is causing economic disruption in most countries. This is an additional risk factor which could impact the operations of The Charity . The Trustees are focussed on protecting the long-term strategy of The Charity to enable it to meet forthcoming commitments

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

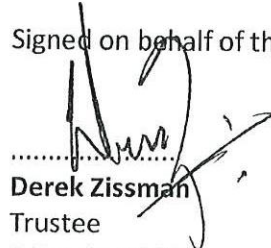
The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing 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 accounting estimates that are reasonable and prudent;
- 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 proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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TRUSTEES ANNUAL REPORT
YEAR ENDED 31 MARCH 2022

Signed on behalf of the trustees



.....
Derek Zissman
Trustee
3 October 2022

OHEL SARAH UK
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2022

I report on the accounts of the Trust for the year ended 31 March 2022, which are set out on pages 9 to 16.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

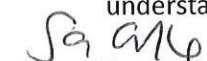
Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
- to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act
- have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.


Samuel David Clarke FCA
Haines Watts (City) LLP,
Chartered Accountants
New Derwent House, 69-73 Theobalds Road,
London, WC1X 8TA

31 October 2022

OHEL SARAH UK
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2022

INCOME		Unrestricted funds 2022	Restricted funds 2022	Total 2022	Total 2021
	Note				
Donations received	2	136,947	251,100	388,047	323,587
TOTAL INCOME		136,947	251,100	388,077	323,587
EXPENDITURE					
Raising funds	3	29,000	0	29,000	26,000
Charitable activities	5/ 6	98,404	201,100	299,504	351,069
TOTAL EXPENDITURE		127,404	201,100	328,504	377,069
Net Movement in funds		9,543	50,000	59,543	(53,482)
Balance as at 1 April 2021		73,834	0	73,834	127,316
Balance as at 31 March 2022		83,377	50,000	133,377	73,834

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

**OHEL SARAH UK
BALANCE SHEET
31 MARCH 2022**

	Note	2022 £	2021 £
FIXED ASSETS			
Tangible Assets	9	0	136
CURRENT ASSETS			
Cash at Bank and in Hand		136,497	76,818
CREDITORS: Amounts falling due within one year	10	(3,120)	(3,120)
NET CURRENT ASSETS		133,377	73,698
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>133,377</u>	<u>73,834</u>
NET ASSETS		<u>133,337</u>	<u>73,834</u>
FUNDS			
Restricted Funds	11	50,000	0
Unrestricted Funds	12	83,377	73,834
TOTAL FUNDS		<u>133,377</u>	<u>73,834</u>

These financial statements were approved by the Trustees and authorised for issue on 3 October 2022 and are signed on their behalf by:

.....
Derek Zissman
Trustee

The notes on pages 11 to 16 form part of these financial statements.

OHEL SARAH UK
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards and the requirements of the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in 2015 (SORP 2015).

Going concern/COVID

The accounts are prepared on the basis that the Charity has adequate resources to continue to operate. The Trustees have reviewed and considered relevant information, including the annual budget and future cash flows in making its assessment. In particular, in response to the COVID-19 pandemic, it has taken into account the impact on The Charity and measures it can take to mitigate the impact. Based on these assessments the Trustees have concluded that they can continue to adopt the going concern basis in preparing the annual report and accounts.

2 Grants and donations

Grants and donations are recognised when the charity has an entitlement to the income which is measurable and the receipt is probable. Donations represent voluntary amounts received during the year.

Fund accounting

General unrestricted funds comprise the accumulated surplus or deficit on income and expenditure account. They are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity.

Restricted funds are funds subject to specific restricted conditions imposed by donors.

3 Resources expended

Expenditure is charged on an accrual basis and allocated to the appropriate headings in the accounts. The majority of costs are directly attributable to specific activities. Costs incurred in respect of the charitable activities include elements of staff costs and attributable support costs.

4 Fixed assets

All fixed assets are initially recorded at cost.

OHEL SARAH UK
NOTES TO THE FINANCIAL STATEMENTS
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Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Equipment - 25% reducing balance

5. Analysis of Charitable Expenditure

	Grants	Support Costs	Total Funds 2022	Total Funds 2021
	£	£	£	£
Support of Ohel Sarah Institutions	211,957	87,545	299,502	351,069

6. Support Costs

	Unrestricted Funds	Total Funds 2022	2021
	£	£	
Professional fees	3,000	3,000	3,102
Salary costs	56,855	56,855	56,678
Office running costs (including rent)	27,690	27,690	19,875
		87,545	79,655
	87,545		

Included in cost of raising funds are salaries of £29,000

Total running costs are £116,545 incorporating support costs of £87,545 and costs of raising funds of £29,000

7. NET INCOMING RESOURCES FOR THE YEAR

This is stated after charging:

	2022	2021
	£	£
Depreciation	137	137

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8. STAFF COSTS AND EMOLUMENTS

Total staff costs were as follows:

	2022	2021
	£	£
Wages and salaries	76,686	74,591
Social security costs	8,210	7,926
Pension costs	959	161
	<u>85,855</u>	<u>82,678</u>

Particulars of employees:

The average number of employees during the year, calculated on the basis of full-time equivalents, was as follows:

	2022	2021
Number of staff	<u>2</u>	<u>2</u>

No employee received remuneration of more than £60,000 during the year (2021 - nil).

Included in support costs are salaries of £56,855

Included in cost of raising funds are salaries of £29,000

No trustees received any remuneration during the period. The charity did not meet any individual expenses incurred by the trustees.

OHEL SARAH UK
NOTES TO THE FINANCIAL STATEMENTS
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9. TANGIBLE FIXED ASSETS

	Equipment £
COST	
At 1 April 2021 and 31 March 2022	3,460
	<u> </u>
DEPRECIATION	
At 1 April 2021	3,324
Charge for the year	136
	<u> </u>
At 31 March 2022	3,460
	<u> </u>
NET BOOK VALUE	
At 31 March 2022	0
	<u> </u>
At 31 March 2021	136
	<u> </u>

10. CREDITORS: Amounts falling due within one year

	2022 £	2021 £
Accruals	3,120	3,120
	<u> </u>	<u> </u>
	3,120	3,120
	<u> </u>	<u> </u>

11. RESTRICTED INCOME FUNDS

	Incoming resources £	Outgoing resources £	Balance at 31 Mar 2022 £
Restricted Funds	251,100	201,100	50,000
	<u> </u>	<u> </u>	<u> </u>

12. UNRESTRICTED INCOME FUNDS

	Balance at 1 Apr 2021 £	Incoming resources £	Outgoing resources £	Balance at 31 Mar 2022 £
General Funds	73,834	136,947	127,403	83,377
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

OHEL SARAH UK
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £
Net current assets	83,377	50,000
 Total Funds	 83,377	 50,000