

JEWISH CHILD'S DAY CIO
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

JEWISH CHILD'S DAY CIO

LEGAL AND ADMINISTRATIVE INFORMATION

Charity number	1195764
Company number	CE028167
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
Executive Council and Trustees	Mr Charles Spungin Mr Gary Cohen Mrs Joy Moss MBE Mr Stephen Moss CBE Mr David Collins Mr Melvyn Orton Mrs Virginia Campus Mr Richard Reinhold Mr Joshua Pelled
Grant Allocation Committee	Mr Simon Assor Mrs Karen Danker Mrs Maxine Elias Rabbi Andrew Goldstein Mrs Amanda Ingram Mrs Emma Kafton Mrs Gabrielle Ludzker Dr Simon Nadel Mrs Eve Oppenheim (deceased June 2022) Mrs Lucie Spungin Mrs Joanne Weir Mrs Simone Wilson Mr Richard Reinhold Mrs Susie Ollins Mrs Gaby Lazarus Mrs Francine Epstein
Executive Director	Mrs Anthea Jackson

JEWISH CHILD'S DAY CIO

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 CIO

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JEWISH CHILD'S DAY CIO

TRUSTEES REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

The Trustees present their annual report and financial statements for the year ended 31 December 2022.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the financial statements and comply with the Jewish Child's Day's governing document, the Charities Act 2011 and "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).

Conversion to Charitable Incorporated Organisation - 1195764 (CIO)

JCD appointed and instructed law firm Womble Bond & Dickinson to assist in the CIO conversion process.

A formal agreement to transfer all liabilities, assets and undertaking of Jewish Child's Day from a charitable unincorporated association to a newly incorporated Charitable Incorporated Organisation was drawn up on Thursday 25th November 2021.

This included registering and submitting the new charity with the Charity Commission and assisting in preparing a new Constitution.

The incorporated charities activities commenced on 1st January 2022.

Transferring to a CIO was a key component and recommendation from an external Strategic Review which took place in 2020.

The Board believe that the charitable purposes of JCD can be more effectively carried out through an incorporated vehicle. It also allows the organisation more easily to enter contractual commitments and will confer limited liability on the trustees. This will help to secure high quality leadership for the organisation into the future.

The Board of Trustees had determined previously that it would be in the best interests of the Charity for it to become "incorporated". Thus, they approved the incorporation of a new incorporated organisation (the CIO) which was registered with the Charity Commission on 9th September 2021.

The Executive Director was guided by the law firm (Womble Bond Dickinson) with an exhaustive inventory to ensure all contracts, leases, bank accounts, investments etc were transferred to the CIO accordingly, a new bank account was open and all donors who make monthly or annual payments by Direct Debit or Standing Order were notified of these changes. All these processes are now in place.

Jewish Child's Day (Unincorporated Body) 209266.

It was taken under advice for charities looking to incorporate new vehicles, to retain the unincorporated charity as a shell for a period post incorporation. A revised Constitution was submitted to the Charity Commission which will exist in a dormant state, should legacies be received post incorporation.

There will be a separate 18 month ended 31st December 2022 audit and set of accounts issued for JCD 209266.

Objectives and activities

The objectives of the charity are to provide public benefit for Jewish children in necessitous circumstances in the United Kingdom, Israel and elsewhere, whilst promoting the principles of Tzedakah (charitable giving) to Jewish children and in connection therewith, to raise money for any of the charitable purposes for which the organisation was formed.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The charity's policy is to consult and discuss with employees, through staff councils and at meetings, matters likely to affect employees' interests.

Information of matters of concern to employees is given through information bulletins and reports which seek to achieve a common awareness on the part of all employees of the financial and economic factors affecting the charity's performance.

JEWISH CHILD'S DAY CIO

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Applications for employment by disabled persons are always fully considered, bearing in mind the aptitudes of the applicant concerned. In the event of members of staff becoming disabled, every effort would be made to ensure their employment with the charity continues and that appropriate training would be arranged. It is the policy of the charity that the training, career development and promotion of disabled persons should, as far as possible, be identical to that of other employees.

Grant making policy

The grant making policy of JCD is to fund projects and programmes in the UK, Israel, and elsewhere that support children in special need. Grants are paid to partner organisations or to fund projects run by other organisations, either from restricted funds or by way of discretionary grants from unrestricted funds.

Investment policy

Jewish Child's Day have two 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

Despite the many challenges faced over the last two years from COVID, the UK was slowly starting to recover. With many countries still adhering to social distancing, travel restrictions and new COVID variants there were still challenges in organising physical events.

JCD's focus was on planning a Trek in Israel for May and a Matched Giving Campaign in June which would replace the Gala Dinner. There was a significant emphasis on the 75th Anniversary with the opportunity of using the '75 years of Transforming Lives' across all digital, social media platforms and marketing campaigns as well as creating dedicated PR stories and fundraising appeals throughout the year.

A concerted effort was made to increase JCD's profile and brand awareness. The JCD website was launched in January 2022 alongside a new social media campaign: "Today is your day".

The opportunity of having a functional and updated website has meant a far superior and user-friendly payment platform as well as measuring increased donor engagement through google analytics.

A summary of the grants awarded during the year were as follows:

Geographical Area	Unrestricted & Discretionary Grants Awarded	Restricted Grants Awarded
UK	£405,925	£2,828
Israel	£401,300	£153,725
Rest of the world	£40,437	£310

Staff & training

There are currently eight members of staff: 4 members work full-time (4 days per week) and 4 part-time. A staff strategy training day took place in September led by an outside experienced charity consultant. This helped the team greatly with a deeper knowledge of the UK Jewish demographic and how to focus on finding loyal Jewish Child's Day supporters now and future planning. Having annual training days is positive for employee morale and brainstorming thus creating ROI.

It has been agreed that a first aid training session will be arranged in early 2023.

JEWISH CHILD'S DAY CIO

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Events, appeals & fundraising activity

JCD joined forces with the Malki Foundation to organise a Trek in the north of Israel in May. Fifteen trekkers joined the challenge event. A gross income of £45,497 was raised. Some of the Trekkers were new supporters of Jewish Child's Day from the regions and this is something we would continue to do. Plans are underway for Trek 2023.

Matched giving transforming lives campaign

The Board of Trustees agreed to a Charity Extra matched giving campaign as this fell within our 75th Anniversary year. The consensus was that we would try the exercise which yielded £172,340 before Gift Aid. With the actual costs at a minimum, it was agreed that this was a successful campaign. This also gave us the opportunity to widen our donor demographic, raise awareness through a very strong media campaign and through 'team leaders' reach completely new audiences.

However, it is very much hoped that in 2024 we can revert to in person dinners, and this would be the preferred aim for Spring 2024.

Russell Brody, Head of Income Generation has identified that the charity is on a steady recovery trajectory and as we move to a post COVID world, more face-to-face meetings can take place as well as planning more fundraising events. There are also plans in place to strategically plan and invest more into outreach programmes in the Regions, with our aim to establish loyal JCD ambassadors in schools, community centres, universities and through warm introductions. There is already a significant shift in recovering donors who had lapsed in the previous financial year as well as establishing new contacts who have all opted in to being contacted in the future.

Fundraising continued throughout the year, with direct mailings to donors and potential supporters at the time of the Jewish festivals: Emergency/Pesach Campaign, Rosh Hashanah, and a special 75th edition Chanukah Newsletter.

The income received cumulatively from these three appeals was £204,480. This showed a 10% decrease in the profitability of the appeals compared to £226,467 (1 Jan - 31 Dec 2021).

The decision was made not to send out a newsletter in July 2022 as it coincided with the matched campaign in June and instead the newsletter was sent out alongside the Chanukah Appeal.

Financial review & reserves policy

Community outreach/bar/bat mitzvah twinning & tributes

The teaching of traditional Jewish values through community outreach & Bar/Bat Twinning and helping others has continued as a fundamental part of the educational role of JCD. Monies raised from these income streams were:

Tributes: £6,995 Bar/Bat Twinning: £7,147 Box collections: £2,107 compared to last year's figures: (1 Jan-31 Dec 2021) Tributes: £8,579, Bar/Bat Twinning: £8,653, Box Collections: £1,932

To create awareness in schools, JCD launched a Chanukah card art competition at JCoSS School. In addition, JCD presented an assembly and a Rosh Chodesh art workshop which gave the team an opportunity to speak to over 300 pupils about JCD. JCD also participated at the Jewish News Bar Bat Mitzvah Fair in November.

Blue-ish jewish 2022

JCD recognises that fundraising in schools and Chederim is becoming ever increasingly competitive. Going forward a concerted effort will be made to engage with more regional schools and look at finding ways to increase with community outreach.

This year 22 schools and communities took part and £2,450 was raised, which was just slightly down from previous year (1 Jan - 31 Dec 2021) of £2,919.

JEWISH CHILD'S DAY CIO

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Making history – collaboration with the together plan (TTP) and media partner, jewish chronicle

The Making History Programme is in its second year. One participant from Cleveland/USA joined the sessions this year and the programme has now been developed into a travelling interactive exhibition. The funding for this has been secured by the British Embassy of Belarus, in Minsk.

The exhibition element of the Making History Together Programme which not only introduces the Holocaust to young learners ages 13 and 14 but is also a programme of self-development too. The exhibition is travelling to schools & communities up and down the country. It will also be translated into Russian and will be used in schools in Belarus which is ground-breaking. Material of this calibre has never been used before to educate on the Holocaust, especially within the school environment.

75th Heritage reception at JW3

In honour of Jewish Child's Day's 75th anniversary, we wanted to give out Heritage Grants which would be larger than usually awarded and therefore would have more of an impact on the children who benefit. A committee was formed chaired by Joy Moss, JCD's life president and former chair, who worked alongside committee members Karen Danker, Frankie Epstein and Richard Reinhold. The committee met throughout the year and from the initial 100 expressions of interest, a final selection of projects were shortlisted before being visited in person.

To recognise the allocation of Heritage grants and to mark the milestone anniversary a special reception was held at JW3 to celebrate the achievements of the charity and to announce the seven Heritage Grant recipients. Over 120 donors, friends and colleagues attended this event which was held in partnership with our patron The Jewish Chronicle.

Israel trip visiting projects

Grants Manager, Adele Busse together with Executive Director, Anthea Jackson were delighted to once again visit Israel which was the first time since 2020. They spent four days visiting 25 projects some of which were new or pending a visit. Committee member Richard Reinhold also joined them when they visited the Heritage grant applicants. It was an extremely important and necessary visit where they were able to speak to the project managers, teachers, foster families' therapists and facilitators in greater detail and see around the organisations as well as watch and speak to the children taking part in activities, therapies etc.

Legacy income

JCD continue to raise awareness of legacy through campaigns and on-going membership of the 'Jewish Legacy' forum. Legacy income continues to be a valuable source of income although unpredictable. To that end, this financial year we received £94,397, which is significantly lower 69%, compared to last year's income of £302,120 (1 Jan – 31 Dec 2021).

However, there has been notification of a substantial future legacy and some smaller legacies, which we anticipate for the next financial year.

A Legacy specialist has met with the fundraising team to assist in planning and the Executive Director attends on-going Jewish Legacy meetings throughout the year. A new legacy campaign is planned for 2023.

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.

The year ahead – 2023

Fundraising events planned for 2023 include; a Women's event in March, a film screening with the Seret Film Festival in May, a Business Breakfast in June, and whisky tasting in November. We plan to launch a Jewish Child's "Day" national day of fundraising, which will become an annual event in the calendar.

JEWISH CHILD'S DAY CIO

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Structure, governance and management

Jewish Childs' Day is a charity governed by constitution registered on 9th September 2021.

The Trustees appointed on 9th September 2021 and served during the year were:

Mr Charles Spungin
Mr Gary Cohen
Mrs Joy Moss MBE
Mr Stephen Moss CBE
Mr David Collins
Mr Melvyn Orton
Mrs Virginia Campus
Mr Richard Reinhold
Mr Joshua Pelled

(Appointed 1 May 2023)

(Appointed 1 May 2023)

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 by 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.

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

SPW (UK) LLP will not be re-appointed as auditors in the next year.

Disclosure of information to auditor

Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The Trustees report was approved by the Board of Trustees.

Mr Charles Spungin

Chairman

Dated: 1 June 2023

JEWISH CHILD'S DAY CIO

STATEMENT OF TRUSTEES RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2022

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 Jewish Child's Day and of the incoming resources and application of resources of the Jewish Child's Day 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 Jewish Child's Day 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 Jewish Child's Day 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 CIO

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF JEWISH CHILD'S DAY CIO

Opinion

We have audited the accounts of Jewish Child's Day CIO (the charity) for the year ended 31 December 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the notes to the accounts, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2022 and of its incoming resources and application of resources, for the 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

In auditing the financial statements, we have concluded that the Trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Jewish Child's Day's ability to continue as a going concern.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

As referred to on the Trustee's Report the activities of the charity (Charity no. 209266) were transferred to a newly incorporated organisation (Charity no. 1195764).

JEWISH CHILD'S DAY CIO

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF JEWISH CHILD'S DAY CIO

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 Jewish Child's Day's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Other matters

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

JEWISH CHILD'S DAY CIO

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF JEWISH CHILD'S DAY CIO

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Paul Winter (Senior Statutory Auditor)
for and on behalf of SPW (UK) LLP

1 June 2023

Chartered Accountants
Statutory Auditor

Gable House
239 Regents Park Road
London
N3 3LF

JEWISH CHILD'S DAY CIO

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
<u>Income and endowments from:</u>				
Voluntary income	3	648,796	156,864	805,660
Investments	4	9,235	-	9,235
Other income	5	7,176	-	7,176
Total income		665,207	156,864	822,071
<u>Expenditure on:</u>				
Costs of raising voluntary income	6	86,086	-	86,086
<u>Charitable activities</u>				
Grants awarded	7	847,662	156,864	1,004,526
Support costs	7	473,703	-	473,703
Total charitable expenditure		1,321,365	156,864	1,478,229
Total expenditure		1,407,451	156,864	1,564,315
Net gains/(losses) on investments	10	(168,152)	-	(168,152)
Net outgoing resources before transfers		(910,396)	-	(910,396)
Transfer from unincorporated body	11	2,062,470	9,781	2,072,251
Net movement in funds		1,152,074	9,781	1,161,855
Fund balances at 1 January 2022		-	-	-
Fund balances at 31 December 2022		1,152,074	9,781	1,161,855

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 CIO

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2022

	Notes	2022 £	£
Fixed assets			
Property, plant and equipment	12		18,073
Investments	13		1,099,016
			<u>1,117,089</u>
Current assets			
Trade and other receivables	14	25,451	
Cash at bank and in hand		82,851	
		<u>108,302</u>	
Current liabilities	15	(63,536)	
		<u></u>	
Net current assets			44,766
Total assets less current liabilities			<u>1,161,855</u>
Income funds			
Restricted funds	16		9,781
General unrestricted funds	17		1,152,074
			<u>1,161,855</u>

The financial statements were approved by the Trustees on 1 June 2023

Mr Charles Spungin
Trustee

Mr Gary Cohen
Trustee

JEWISH CHILD'S DAY CIO

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	2022 £	£
Cash flows from operating activities			
Cash absorbed by operations	21		(564,657)
Investing activities			
Purchase of property, plant and equipment		(5,418)	
Purchase of investments		(96,775)	
Proceeds on disposal of investments		740,466	
Investment income received		9,235	
Net cash generated from/(used in) investing activities			647,508
Net increase in cash and cash equivalents			82,851
Cash and cash equivalents at beginning of year			-
Cash and cash equivalents at end of year			82,851

JEWISH CHILD'S DAY CIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

Charity information

Jewish Child's Day CIO is a charity governed by the constitution adopted on 9th September 2021.

1.1 Accounting convention

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The charity constitutes a public benefit entity as defined by FRS 102.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the accounts, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

JEWISH CHILD'S DAY CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

1.5 Resources expended

Expenditure is recognised when a liability is incurred. Other grant payments are recognised when a constructive obligation arises that results in the payment being unavoidable.

Costs of generating funds are those costs incurred in generating voluntary income.

Governance costs are primarily associated with constitutional and statutory requirements.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

1.6 Property, plant and equipment

Property, plant and equipment are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold	
Leasehold improvements	Over 7 years straight line basis
Office equipment	25% on reducing balance basis
Fixtures & fittings	10% on reducing balance basis
Computers	33.33% reducing balance basis

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Non-current investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of non-current assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

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.

JEWISH CHILD'S DAY CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

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.

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.

JEWISH CHILD'S DAY CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

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.

3 Voluntary income

	Unrestricted funds £	Restricted funds £	Total 2022 £
Donations and gifts	554,399	156,864	711,263
Legacies receivable	94,397	-	94,397
	<u>648,796</u>	<u>156,864</u>	<u>805,660</u>

Donations and gifts

Unrestricted funds:

General Donations	50,881
New Year Appeal	71,536
Pesach Appeal	109,090
Chanukah Appeal	23,854
Events Income	1,000
General Donations - Tributes	6,995
Community Fun Run	400
Gift Aid Donations	58,719
Matched Giving Campaign	172,340
Trek Income	45,497
Box Collections	2,107
Blueish Jewish	2,450
Making History Programme	1,208
Heritage/Jewish Charles Day	6,721
Bike Ride	1,601
	<u>554,399</u>

JEWISH CHILD'S DAY CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

4 Investments

	Unrestricted funds
	2022 £
Income from listed investments	8,886
Interest receivable	349
	<hr/>
	9,235
	<hr/>

5 Other income

	Unrestricted funds
	2022 £
Administration fees received in relation to restricted grants	7,176
	<hr/>

6 Costs of raising voluntary income

	2022 £
Legacies	3,155
New Year expenses	4,677
Pesach expenses	4,350
Chanukah expenses	6,216
Events expenses	2,338
Recycling expenses	120
Bar/Batmitzvah twinning expenses	660
Newsletter	1,081
Blueish Jewish expenses	1,495
Trek expenses	20,760
Fun Run Expense	500
TTP Bar/Bat Programme Expenses	9,913
Matchgiving Gala Appeal Expense	22,613
Heritage Materials	8,208
	<hr/>
	86,086
	<hr/>

JEWISH CHILD'S DAY CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

7 Charitable activities

	Grants awarded 2022 £	Support costs 2022 £	Total 2022 £
Grant funding of activities (see note 8)	1,004,526	-	1,004,526
Share of support costs (see note 9)	-	465,153	465,153
Share of governance costs (see note 9)	-	8,550	8,550
	<u>1,004,526</u>	<u>473,703</u>	<u>1,478,229</u>
Analysis by fund			
Unrestricted funds	847,662	473,703	1,321,365
Restricted funds	156,864	-	156,864
	<u>1,004,526</u>	<u>473,703</u>	<u>1,478,229</u>

8 Grants awarded

	2022 £
Grants awarded (see appendix 1)	<u>1,004,526</u>

9 Support costs

	Support costs £	Governance costs £	2022 £
Staff costs	312,405	-	312,405
Depreciation	6,944	-	6,944
Operating lease charges	18,500	-	18,500
Other support costs	127,304	-	127,304
Audit fees	-	8,550	8,550
	<u>465,153</u>	<u>8,550</u>	<u>473,703</u>
Analysed between Charitable activities	<u>465,153</u>	<u>8,550</u>	<u>473,703</u>

Governance costs includes payments to the auditors of £8,550 for audit fees.

JEWISH CHILD'S DAY CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

10 Net gains/(losses) on investments

2022

£

Revaluation of investments	(168,152)
----------------------------	-----------

11 Transfer from Unincorporated Body

Unrestricted funds of £2,062,470 and restricted funds of £9,781 were transferred from the unincorporated body to the incorporated body on 1st January 2022.

12 Property, plant and equipment

	Leasehold	Office equipment	Fixtures & fittings	Computers	Total
	£	£	£	£	£
Cost					
Transfer from unincorporated body	10,692	1,098	1,104	6,706	19,600
Additions	-	110	-	5,308	5,418
At 31 December 2022	10,692	1,208	1,104	12,014	25,018
Depreciation and impairment					
Depreciation charged in the year	2,994	302	110	3,539	6,945
At 31 December 2022	2,994	302	110	3,539	6,945
Carrying amount					
At 31 December 2022	7,698	906	994	8,475	18,073

13 Fixed asset investments

	Listed investments £	Cash in portfolio	Total £
Cost or valuation			
At 1 January 2022	-	-	-
Additions	96,775	754,345	851,120
(Decrease) in market value	(168,152)	-	(168,152)
Transfer from unincorporated body	1,910,859	50,837	1,961,696
Disposals	(745,458)	(800,190)	(1,545,648)
At 31 December 2022	1,094,024	4,992	1,099,016
Carrying amount			
At 31 December 2022	1,094,024	4,992	1,099,016

JEWISH CHILD'S DAY CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

14 Trade and other receivables

	2022 £
Amounts falling due within one year:	
Other receivables	9,955
Prepayments and accrued income	15,496
	<u>25,451</u>

15 Current liabilities

	2022 £
Other taxation and social security	4,045
Trade payables	3,294
Other payables	35,769
Accruals and deferred income	20,428
	<u>63,536</u>

16 Restricted funds

The restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 January 2022	Incoming resources	Resources expended	Transfer from unincorporated body	Balance at 31 December 2022
	£	£	£	£	£
Restricted funds	-	156,864	(156,864)	-	-
Funds received from unincorporated body	-	-	-	9,781	9,781
	<u>-</u>	<u>156,864</u>	<u>(156,864)</u>	<u>9,781</u>	<u>9,781</u>

JEWISH CHILD'S DAY CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

17 Designated funds

The movement in unrestricted funds is disclosed below. The investment includes unrealised gains.

	Balance at 1 January 2022	Incoming resources	Movement in funds			Balance at 31 December 2022
	£	£	Resources expended	Transfer from unincorporated body	Investments gains/losses	£
Unrestricted funds	-	665,207	(1,407,451)	-	(168,152)	(910,396)
Funds received from unincorporated body	-	-	-	2,062,470	-	2,062,470
	-	665,207	(1,407,451)	2,062,470	(168,152)	1,152,074

18 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 December 2022 are represented by:			
Property, plant and equipment	18,073	-	18,073
Investments	1,099,016	-	1,099,016
Current assets/(liabilities)	44,765	-	44,765
	1,161,854	-	1,161,854

19 Financial instruments

2022
£

Carrying amount of financial assets

Instruments measured at fair value through profit or loss 1,094,024

20 Net movement in funds

2022
£

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	8,550
Depreciation of owned property, plant and equipment	6,945
Operating lease charges	18,500

JEWISH CHILD'S DAY CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

21	Cash generated from operations	2022
		£
	(Deficit)/surplus for the year	(910,396)
	Adjustments for:	
	Investment income recognised in statement of financial activities	(9,235)
	Fair value gains and losses on investments	168,152
	Depreciation and impairment of property, plant and equipment	6,944
	Movements in working capital:	
	(Increase) in trade and other receivables	(25,450)
	Increase in trade and other payables	63,536
	Transfer from unincorporated body:	
	Investments	(1,910,859)
	Net value of fixed assets	(19,600)
	Unrestricted reserves transferred in	2,062,470
	Restricted reserves transferred in	9,781
	Cash absorbed by operations	(564,657)

22 Employees

Number of employees

The average monthly number of employees during the year was:

	2022
	Number
Donations & Legacies	1
Grants	1
Events and Fundraising	2
Finance	1
Executive Director	1
Communications and Marketing	1
Database & Office Manager	1
	8

Employment costs

	2022
	£
Wages and salaries	277,525
Social security costs	28,946
Other pension costs	5,934
	312,405

JEWISH CHILD'S DAY CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

23 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 £5,934.

24 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or re-imbursed expenses during the year.

25 Operating lease commitments

Lessee

The operating lease represents a lease in respect of rent for the premises used by the Charity. The lease is negotiated over terms of 7 years and rentals are fixed for that period. A counterpart agreement was formally agreed on 17th December 2021 to assign the lease to the CIO Jewish Child's Day.

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:

	2022
	£
Within one year	12,500
Between two and five years	25,000
	<hr/>
	37,500
	<hr/>

26 Related party transactions

The assets and liabilities of the charity were transferred from the old unincorporated charity on 1st January 2022. There were no disclosable related party transactions during the year.

JEWISH CHILD'S DAY CIO
MANAGEMENT INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2022

JEWISH CHILD'S DAY CIO

UNRESTRICTED FUNDS

FOR THE YEAR ENDED 31 DECEMBER 2022

		2022 £
INCOME		
Donations and gifts		554,399
Legacies receivable		94,397
Interest		349
Investment income		8,886
Other income		7,176
		<hr/>
Total incoming resources		665,207
RESOURCES EXPENDED		
Costs of raising voluntary income		(86,086)
Support costs		
Grants allocated to institutions (Appendix 1)	847,662	
Staff costs	312,405	
Staff Training	1,618	
Repairs & Maintenance	593	
Rent & Service Charges	6,900	
Rates & Utilities	1,697	
Light & Heat	3,329	
Insurance	1,276	
Travelling & subsistence	5,769	
Computer costs	20,349	
Printing, postage & stationery	5,125	
Bank Charges	8,551	
Cleaning	1,332	
Sundry expense	1,213	
Telephone	4,331	
Legal & professional fees	20,229	
Equipment leasing	3,272	
Publicity, advertising, marketing and promotion	33,284	
Audit fees	8,550	
Depreciation of owned property, plant and equipment	6,944	
Operating lease charges	18,500	
	<hr/>	
Charitable activities		(1,321,365)
		<hr/>
Net Incoming resources before movement on investment assets		(742,244)
Unrealised gain/ (loss) on investment assets		(168,152)
		<hr/>
Net incoming/ (outgoing) resources before transfer from unincorporated body		(910,396)
		<hr/>

JEWISH CHILD'S DAY CIO

RESTRICTED FUNDS

FOR THE YEAR ENDED 31 DECEMBER 2022

	2022
	£
INCOME	
Donations and gifts	156,864
Investment income	-
	<hr/>
Total incoming resources	156,864
RESOURCES EXPENDED	
Grants allocated to institutions (Appendix 1)	156,864
	<hr/>
Excess of Income for the year	-
	<hr/> <hr/>
NET MOVEMENT IN FUNDS PER STATEMENT OF FINANCIAL ACTIVITIES	
Movement on unrestricted funds	(910,396)
Movement on restricted funds	-
	<hr/>
Total excess/(deficit) Income for the year	(910,396)
	<hr/> <hr/>

JEWISH CHILD'S DAY CIO
APPENDIX - 1
GRANTS ALLOCATED
FOR THE YEAR ENDED DEC 2022

Name	Geographical Area	Unrestricted Grants	Discretionary Grants/ Chairmans Action	Exceptional Grants	Unrestricted & Discretionary Grants Awarded	Restricted Grants Paid	Admin Fee	Restricted Grants Awarded	Total
SUMMARY		£	£		£	£			£
UK		385,925	20,000	-	405,925	2,593	235	2,828	408,753
Israel		369,300	15,000	17,000	401,300	147,146	6,579	153,725	555,025
Rest of the world:		5,000	20,437	15,000	40,437	310	-	310	40,747
GRAND TOTAL		760,225	55,437	32,000	847,662	150,049	6,814	156,863	1,004,525

UNITED KINGDOM		Unrestricted Grants	Discretionary Grants/ Chairmans Action	Exceptional Grants	Unrestricted & Discretionary Grants Awarded	Restricted Grants Paid	Admin Fee	Restricted Grants Awarded	Total
Acheinu Cancer Support		3,000			3,000				3,000
Arts Therapies For Children		5,000			5,000				5,000
Ateres Girls' High School		5,000			5,000				5,000
Bedside Kosher		2,500			2,500				2,500
Beis Menachem Chabad Lubavitch		2,500			2,500				2,500
Camp Gan Israel / Lubavitch of Edgware		2,500			2,500				2,500
Camp Knak		3,000			3,000				3,000
Chabad Lubavitch - Aliya Youth Project		4,000			4,000				4,000
Chabad Lubavitch of Buckhurst Hill		2,500			2,500				2,500
Chabad Lubavitch of South London CGI		2,500			2,500				2,500
Chabad-Lubavitch Leeds		4,000			4,000				4,000
Clore Shalom School		55,000			55,000				55,000
Crohn's and Colitis Relief		2,500			2,500				2,500
Ezer Leyoldos		3,600			3,600				3,600
Ezra U'Marpeh Ltd		10,000			10,000				10,000
Finchley Reform Synagogue Kindergarten		3,000			3,000				3,000
Habonim Dror		2,500			2,500				2,500
Hatzola North West		3,000			3,000				3,000
Highlights (Formerly A World for Girls)		2,500			2,500				2,500
Hot Line Meals Service (London)		4,000			4,000				4,000
iHeart		6,000			6,000				6,000
In Touch		2,500			2,500				2,500
JCoSS - Jewish Community Secondary School		50,000			50,000				50,000
JSENSE CIO		4,000			4,000				4,000
JW3 Gateways		75,000			75,000				75,000
Kids N' Action		3,000			3,000				3,000
Kids Space		5,000			5,000				5,000
Lev Echod Cancer Care					-	504		504	504
Lighthouse		3,000			3,000				3,000
London Jewish Family Centre		4,900			4,900				4,900
Lubavitch Day Camp North Manchester		2,500			2,500				2,500
Migdal Emunah		5,000			5,000				5,000
Mother to Mother Ltd		5,000			5,000				5,000
Noa Girls		5,000			5,000				5,000
Noam Masorti		3,000			3,000				3,000
Special Spirits		45,000			45,000				45,000
Splash		4,000			4,000				4,000
Teens United		2,500			2,500				2,500
The Cheer Up Squad		4,000			4,000				4,000
The Fed					-	1,369	235	1,604	1,604
The London Reading Centre		5,000			5,000				5,000
The Malki Foundation			20,000		20,000				20,000
The Together Plan Charity		14,000			14,000	720		720	14,720
The Zone, Leeds		4,925			4,925				4,925
Turning Corners		5,000			5,000				5,000
Young & Inspired Ltd		5,000			5,000				5,000
UK - Total		385,925	20,000		405,925	2,593	235	2,828	408,753

ISRAEL		Unrestricted Grants	Discretionary Grants/ Chairmans Action	Exceptional Grants	Unrestricted & Discretionary Grants Awarded	Restricted Grants Paid	Admin Fee	Restricted Grants Awarded	Total
Achuzat Sara Children's Home		5,000			5,000				5,000
Aleh		5,000			5,000				5,000
Arugot		4,000			4,000				4,000
Arugot		5,000			5,000	274	14	288	5,288
Association for Fighting A-T Disease		5,000			5,000				5,000
House of Wheels/Beit Hagalgalm		6,000			6,000				6,000
Beit Lehem Yehuda		5,000			5,000				5,000
Beit Uri					-	475	25	500	500
Big Brothers Big Sisters of Israel (BBBS)		3,000			3,000				3,000
The Boys Clubhouse					-	13,375	223	13,598	13,598
Chushim Ben Dan		2,500			2,500				2,500
Dolev Homes for Youth		5,000			5,000				5,000
Emek Medical Center, Clalit Health Services		2,500			2,500				2,500
Family Nest		4,100			4,100	309	16	325	4,425
Friends of Lifta School for Children at Risk		4,000			4,000				4,000
Grandpa Jack Integrative Therapeutic Center		4,000			4,000				4,000
Gimmel Foundation		5,000			5,000				5,000
Hamifal/Givat Ada					-	365	19	384	384
IFDO		4,300			4,300				4,300
Ilan - Israel Foundation For Handicapped Children - Jerusalem		5,000			5,000				5,000
ITC					-				-
Jerusalem Hills Therapeutic Center		3,000			3,000			875	3,875
Kaima					-	23,750	1,250	25,000	25,000
Kav Lachayim (Life Line)		79,000			79,000				79,000
Keren Ezra LaZulat				17,000	17,000				17,000
Kaleidoscope		3,500			3,500				3,500
Lone Soldier					-	1,235	65	1,300	1,300
Ma'agalei Shema		5,000			5,000				5,000
Masorti Israel		4,700			4,700				4,700
Matznichim - The Israeli Violence Reduction Organization		4,500			4,500	20,000	500	20,500	25,000
Micha - Haifa and the North of Israel		5,000			5,000	1,948	103	2,050	7,050
Micha - Haifa and the North of Israel					-	19,000	1,000	20,000	20,000
Netanya Foundation					-	20,402	969	21,371	21,371
Nevet		3,000			3,000				3,000
Ofek Liyladenu		5,000			5,000				5,000
Or Laolam (Light the World)		5,000			5,000				5,000
Organization for the Advancement of the Child:									
Yerucham		3,500			3,500				3,500
Orr Shalom					-	1,862	98	1,960	1,960
Otot		3,000			3,000				3,000
Pesia's Kitchen		5,000			5,000				5,000
P'Tach		3,000			3,000				3,000
Rachashei Lev		72,000			72,000				72,000
Schechter Institute of Jewish Studies			15,000		15,000				15,000
Sha'alei Tikvah		5,000			5,000				5,000

JEWISH CHILD'S DAY CIO
APPENDIX - 1
GRANTS ALLOCATED
FOR THE YEAR ENDED DEC 2022

Name	Geographical Area	Unrestricted Grants	Discretionary Grants/ Chairmans Action	Exceptional Grants	Unrestricted & Discretionary Grants Awarded	Restricted Grants Paid	Admin Fee	Restricted Grants Awarded	Total
SUMMARY		£	£		£	£			£
UK		385,925	20,000	-	405,925	2,593	235	2,828	408,753
Israel		369,300	15,000	17,000	401,300	147,146	6,579	153,725	555,025
Rest of the world:		5,000	20,437	15,000	40,437	310	-	310	40,747
GRAND TOTAL		760,225	55,437	32,000	847,662	150,049	6,814	156,863	1,004,525
Shanti House Association		5,000			5,000				5,000
Shutaf		2,500			2,500				2,500
Soroka Medical Center		3,000			3,000				3,000
SOS Children's Villages		50,000			50,000				50,000
Sunrise Israel		3,000			3,000				3,000
Sulam - Special Education Preschool Centre		3,000			3,000				3,000
Talpiot		3,000			3,000				3,000
The Israel Tennis Centre					-	31,421	1,654	33,075	33,075
The Jerusalem Academy of Music and Dance		3,000			3,000				3,000
The Society For The Advancement Of Education, Israel		4,000			4,000				4,000
The Therapeutic Riding Centre					-	11,875	625	12,500	12,500
Yad Ezra Ve Shulamit		4,200			4,200				4,200
Yated - Downs Syndrome Society Of Israel		5,000			5,000				5,000
Israel - Total		369,300	15,000	17,000	401,300	147,146	6,579	153,725	555,025
REST OF WORLD	Country	Unrestricted Grants	Discretionary Grants/ Chairmans Action	Exceptional Grants	Unrestricted & Discretionary Grants Awarded	Restricted Grants Paid	Admin Fee	Restricted Grants Awarded	Total
Mishpacha Orphanage Odessa	Ukraine		15,437		15,437				15,437
Mishpacha Orphanage Odessa	Ukraine				-	310		310	310
Mishpacha Orphanage Odessa	Ukraine			15,000	15,000				15,000
Migdal International Centre of Jewish Community Prc	Ukraine		5,000		5,000				5,000
Fundacion Tzedaka	Argentina	5,000			5,000				5,000
Rest of the world - Total		5,000	20,437	15,000	40,437	310	-	310	40,747
GRAND TOTAL		760,225	55,437	32,000	847,662	150,049	6,814	156,863	1,004,525