

OHEL SARAH UK
FINANCIAL STATEMENTS
31 MARCH 2018

Charity Number 1004992

**OHEL SARAH UK
FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2018**

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OHEL SARAH UK
TRUSTEES AND PROFESSIONAL ADVISERS

Registered charity name	Ohel Sarah UK
Charity number	1004992
Principal office	Rowlandson House 289/293 Ballards Lane LONDON N12 8NP
Trustees	David Goldberg Martin Paisner Derek Zissman Michelle Smaje (appointed 10 July 2018)
Independent Examiner	Samuel David Clarke FCA The Gallagher Partnership LLP Chartered Accountants 69-85 Tabernacle Street LONDON EC2A 4RR

OHEL SARAH UK
TRUSTEES ANNUAL REPORT *(continued)*
YEAR ENDED 31 MARCH 2018

The trustees present their report and the financial statements of the charity for the year ended 31 March 2018.

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
Georgina Esterkin (resigned 10 July 2018)

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

OHEL SARAH UK
TRUSTEES ANNUAL REPORT *(continued)*
YEAR ENDED 31 MARCH 2018

ACHIEVEMENTS AND PERFORMANCE

This year, Ohel Sarah UK raised £205,129 from donations in 2017/18 and transferred £70,000 to Ohel Sarah centres in Israel and an additional £50,000 was submitted post year-end. The funds were spent on the following:

- £15,000 towards the trip to the French Alps for a group of male residents
- £20,000 for the renovation of an independent living apartment for young women under the care of Ohel Sarah in Bnei Brak
- £15,000 towards one of the life skills therapy rooms at Gesharim school
- £20,000 towards specific core funding as detailed below.

The core funding went towards providing services for nearly 500 children and adults with cognitive and physical disabilities in central Israel. The services and projects supported include:

- the 'One Heart' marriage programme has continued to grow. Ohel Sarah is now supporting 6 married couples
- Ohel Sarah is helping to mentor an Arab/Israeli organisation for special needs' adults in Tamra
- a new beauty therapy room donated by L'Oreal Israel opened in Beit Batsheva, Ohel Sarah' employment centre.
- Ohel Sarah took a trip to the French Alps where 12 residents gained confidence in learning to adapt to new situations and challenges

Ohel Sarah UK employed its first Fundraising and Marketing Officer, Leslie Silver in January 2018, replacing Daniella Waitzman who had been at Ohel Sarah UK as the database administrator for 3 years.

Hasmonean Boys' School and Yavneh Girls' School both participated in our 'Cycle for a Bike' project – by doing a sponsored bike ride to raise funds for adapted bikes in Ohel Sarah's schools. We are hoping to partner with other Jewish Secondary Schools in 2018-19.

Ohel Sarah UK ran 2 events – a sponsored cycling 'spin' at The Cyclub in Hampstead Garden Suburb for Valentine's Day, raising over £2000 and a charity film screening of the Israeli film 'Through the Wall' at the Everyman in Hampstead, raising over £2000.

OHEL SARAH UK
TRUSTEES ANNUAL REPORT *(continued)*
YEAR ENDED 31 MARCH 2018

FINANCIAL REVIEW

Ohel Sarah UK raised £205,128 from donations in 2017/18. Included in the running costs of £109,318 are £22,855 one-off costs associated with the new database, new website, staff redundancy and recruitment costs.

£70,000 of funds were transferred to Israel and passed directly to Ohel Sarah in Israel, and we submitted an additional £50,000 to Israel post year-end.
In 2017/18 the Trustees approved a reserve budget of £80,000.

PLANS FOR FUTURE PERIODS

Targets for 2018-19 for Ohel Sarah

- To create an Old Age community centre by converting the rooftop of the employment centre building within Ohel Sarah
- To purchase a minivan equipped with space for 4 wheelchairs and 4 passengers to assist with the transportation of Ohel Sarah's more elderly members.
- To modernise, refurbish and redecorate both the boys' schools.
- To continue fundraising for Revivim, Ohel Sarah's sheltered home for adults with special needs, which requires extensive refurbishment.
- To complete the therapy suites of Gesharim and fundraise for the equipment needed to ensure that this school reaches its full potential.
- To continue to equip Ohel Sarah schools and living facilities with the equipment needed to enhance the quality of life of our students; this includes physiotherapy, music therapy and occupational therapy equipment as well as computers and communication devices and updating playground equipment.
- To continue to retain Ohel Sarah's cutting edge educational programmes by continually upgrading its methods.
- To continue to support Ohel Sarah's key therapy programmes – including hydrotherapy, physiotherapy, speech therapy and music therapy.

OHEL SARAH UK
TRUSTEES ANNUAL REPORT *(continued)*
YEAR ENDED 31 MARCH 2018

RESERVES POLICY

The intention of the Trustees is to retain unrestricted reserves sufficient to cover 6 months of operating costs. At the year end the unrestricted reserves were £63,496 which is slightly below the requirement for 6 months of operating costs and also below the specified reserve target of £80,000. The charity's reserve policy will be reviewed on an annual basis.

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.

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.

OHEL SARAH UK
TRUSTEES ANNUAL REPORT *(continued)*
YEAR ENDED 31 MARCH 2018

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.

Signed on behalf of the trustees


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Derek Zissman
Trustee

23rd January 2019

OHEL SARAH UK
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2018

I report on the accounts of the Trust for the year ended 31 March 2018, which are set out on pages 8 to 14.

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.

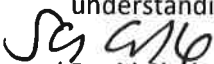
Basis of independent examiner's report

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
The Gallagher Partnership LLP,
Chartered Accountants
2nd Floor, 69/85 Tabernacle Street
London EC2A 4RR

28 January 2019

OHEL SARAH UK
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2018

INCOME		Unrestricted funds 2018	Restricted funds 2018	Total 2018	Total 2017
	Note				
Donations received	2	205,129	0	205,129	222,815
TOTAL INCOME		205,129	0	205,129	222,815
EXPENDITURE					
Raising funds	3	36,539	0	36,539	28,125
Charitable activities	5/6	179,318	0	179,318	203,322
TOTAL EXPENDITURE		215,857	0	215,857	231,447
Net Movement in funds	7	(10,728)	0	(10,728)	(8,632)
Balance as at 1 April 2017		74,674	0	74,674	83,306
Balance as at 31 March 2018		63,946	0	63,946	74,674

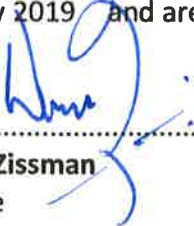
The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

**OHEL SARAH UK
BALANCE SHEET
31 MARCH 2018**

	Note	2018 £	2017 £
FIXED ASSETS			
Tangible Assets	9	<u>547</u>	<u>821</u>
CURRENT ASSETS			
Cash at Bank and in Hand		66,519	76,973
CREDITORS: Amounts falling due within one year	10	(3,120)	(3,120)
NET CURRENT ASSETS		63,399	73,853
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>63,946</u>	<u>74,674</u>
NET ASSETS		<u>63,946</u>	<u>74,674</u>
FUNDS			
Restricted Funds	11	0	0
Unrestricted Funds	12	63,946	74,674
TOTAL FUNDS		<u>63,946</u>	<u>74,674</u>

These financial statements were approved by the Trustees and authorised for issue on 23rd January 2019 and are signed on their behalf by:



Derek Zissman
 Trustee

The notes on pages 9 to 13 form part of these financial statements.

OHEL SARAH UK
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2018

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).

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.

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
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OHEL SARAH UK
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2018

5. Analysis of Charitable Expenditure

	Grants	Support Costs	Total Funds 2018	Total Funds 2017
	£	£	£	£
Support of Ohel Sarah Institutions	70,000	109,318	179,318	203,322

6. Support Costs

	Unrestricted Funds	Total Funds 2018	2017
	£	£	
Professional fees	9,418	9,418	4,158
Salary costs	36,539	36,539	28,125
Office running costs (including rent)	49,127	49,127	36,639
Administration costs	14,234	14,234	14,400
	109,318	109,318	83,322

7. NET INCOMING RESOURCES FOR THE YEAR

This is stated after charging:

	2018	2017
	£	£
Depreciation	274	274

OHEL SARAH UK
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2018

8. STAFF COSTS AND EMOLUMENTS

Total staff costs were as follows:

	2018	2017
	£	£
Wages and salaries	64,503	55,288
Social security costs	6,403	5,577
Pension costs	2,171	0
	<u>73,077</u>	<u>60,865</u>

Particulars of employees:

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

	2018	2017
Number of staff	<u>2</u>	<u>2</u>

No employee received remuneration of more than £60,000 during the year (2017 - Nil).

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

OHEL SARAH UK
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2018

9. TANGIBLE FIXED ASSETS

	Equipment £
COST	
At 1 April 2017 and 31 March 2018	3,460
DEPRECIATION	
At 1 April 2017	2,639
Charge for the year	274
At 31 March 2017	2,913
NET BOOK VALUE	
At 31 March 2018	547
At 31 March 2017	821

10. CREDITORS: Amounts falling due within one year

	2018 £	2017 £
Accruals	3,120	3,120
	3,120	3,120

11. RESTRICTED INCOME FUNDS

	Incoming resources £	Outgoing resources £	Balance at 31 Mar 2018 £
Restricted Funds	0	0	-

12. UNRESTRICTED INCOME FUNDS

	Balance at 1 Apr 2017 £	Incoming resources £	Outgoing resources £	Balance at 31 Mar 2018 £
General Funds	74,674	205,129	215,857	63,946

OHEL SARAH UK
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2018

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible fixed assets	Net current assets	Total
	£	£	£
Unrestricted Income Funds	547	63,399	63,946
Total Funds	547	63,399	63,946