

YOUTH ALIYAH - CHILD RESCUE
(A Company Limited by Guarantee)

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 MARCH 2025

YOUTH ALIYAH - CHILD RESCUE

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YOUTH ALIYAH – CHILD RESCUE

CHARITY INFORMATION

Trustees	:	M F Robinson (Chairman) A J Taylor A D Curtis B S Curtis E Eytan Alvarez H Soning J Tenenbaum N Winters S Kaufmann S M Strauss T Davis V Kisilevsky
Secretary	:	Ms D Mehdi
Company number	:	3845916
Charity number	:	1077913
Registered office address	:	235 Regents Park Road Finchley London N3 3LF
Principal bankers	:	HSBC 69 Pall Mall London, SW1Y 5EY
Auditors	:	Goldwins Limited Chartered Accountants and Registered Auditors 75 Maygrove Road London NW6 2EG
Solicitors	:	Martin Paisner CBE Payne Hicks Beach 10 New Square Lincoln's Inn London WC2A 3QG

YOUTH ALIYAH – CHILD RESCUE

TRUSTEES' REPORT

The trustees present their report and financial statements for the year ended 31 March 2025.

STRUCTURE, GOVERNANCE AND MANAGEMENT

1. Governing Document

Youth Aliyah – Child Rescue is a charitable company limited by guarantee, incorporated on 21 September 1999. The company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £10.

2. Appointment of Trustees

All Directors of the Company are also Trustees of the Charity. All of the trustees are named on page 1. The board has the power to appoint additional Trustees as it considers fit to do so. Under the requirements of the Articles of Association one third of the Trustees are required to retire by rotation at the Annual General Meeting.

3. Organisation

The board of trustees administers the charity. The day-to-day operational responsibility is delegated to the Chief Executive Officer who in turn advises the Board on strategic and financial issues. The Board has overall responsibility for financial control of the Charity. The Board currently receives quarterly management accounts.

4. Risk Management

The trustees have a risk management strategy, which comprises:

- A review of the risks the charity may face;
- The establishment of systems and procedures to mitigate those risks identified in the plan; and
- The implementation of procedures designed to minimise any potential impact on the charity should those risks materialise.

Over the past year, the risk management strategy has been reviewed and implemented. The Treasurer attended a charities workshop in this regard which highlighted areas in which the strategy could be enhanced and strengthened. Consequently, the Treasurer is currently engaging in a process to develop the overall strategy.

The Treasurer carried out a review of the Charity's international transfer procedures, assessing the effectiveness of due diligence, approval, and monitoring arrangements to ensure funds are transferred securely and in accordance with legal and regulatory requirements

The Treasurer continues to provide monthly reports to the Trustees covering investments and available funds in the charity. The Trustees are also issued a weekly report with details of the charity's income. A key element in the management of financial risk is the setting of a reserves policy and its regular review by trustees.

5. Structure

Melvin Robinson continues to be Chairman. Aron Taylor continues to serve as Honorary Treasurer.

Daliah Mehdi continues to serve as Chief Executive Officer.

In addition to the ongoing meetings of the Board's committees, ad hoc fundraising committees were formed to hold fundraising events.

Six trustees joined our board this year.

YOUTH ALIYAH – CHILD RESCUE

TRUSTEES' REPORT

OBJECTIVES AND ACTIVITIES

Youth Aliyah Child Rescue raises funds to help support the maintenance of the 2,600 children and youngsters currently residing in the five Youth Villages and two leadership programmes under the auspices of our charity. These children have been designated 'at risk' by the authorities and have voluntarily chosen to enter our programme. In addition, the trustees have committed to supporting the Village Way Educational Initiatives for an additional period of one year. This support will help the programme, currently active in over 70 educational settings, to take the ethos of our Youth Villages into other Youth Villages and educational institutions working with at risk children across Israel.

As well as general maintenance (bridging the deficit of the government subsidy) we help fund major projects such as new dormitories, sports and arts facilities, therapeutic programmes, and provide scholarships and vocational training.

The activities of the charity are broadly as follows:

- Two annual postal appeals – Rosh Hashanah and Pesach
- Quarterly newsletters (email and paper)
- Kol Nidre appeal in Synagogues
- Fundraising events through the year
- Development of 'large givers' donor base and foundations
- Approaching and organising events for young professionals
- Development of joint ventures between our charity and youth movements and schools
- Arranging visits of individual donors to the villages
- A bar/bat mitzvah charity project programme
- Marketing and Public Relations (newsletters, website, e-newsletters, campaigns etc)
- Legacy programme (participating in Jewish Legacy Campaign together with 42 other charities).

Events

- Tuesday 16th April 2024, Cinema Night. 216 attendees, £6283 net revenue
- Sunday 23rd June 2024, Maccabi Community Fun Run. 15 runners, £4,880 raised
- Thursday 12th September 2024, 2nd Annual Poker Night, 98 attendees, £20,970 net revenue
- Tuesday 10th December 2024, Lily Gabriella Jewellery Event, 32 attendees, £5,000 raised
- Monday 17th March 2025, Annual Dinner, 280 attendees and £360,330 net revenue

Legacies

Legacies amounting to £42,289.28 were received, as detailed below:

Legacy	Amount
Doreen Rossdale	£32,053.28
Ilse Heckscher	£10,236.00
Total	£42,289.28

In addition to this, we continue to maintain the two flats in the rental property on Portland Road in Hove, bequeathed to us by Stella Hartsilver z"l. One tenant has recently moved out. Once redecorated, this unit will be available for rental. The other continues to generate regular income for the charity.

YOUTH ALIYAH – CHILD RESCUE

TRUSTEES' REPORT

YOUTH VILLAGES

All the villages and programmes that we support continue to benefit from annual maintenance funding, as well as scholarship funds for each village's most financially disadvantaged children.

The events on 7 October 2023 and the subsequent war in Israel have continued to have a profound effect on students, graduates and staff of our Youth Villages.

There has continued to be a significant number of children arriving from Ukraine and Russia. The Youth Villages have hired additional therapists, specifically ones who speak Russian and are trained to address trauma. These children have fled one war zone, only to find themselves in another.

The needs of these children are extensive, ranging from basic physical needs such as shoes to the complex psychological effects of trauma. Our Youth Village received additional funding to help with unanticipated expenses related to the war.

Alonev Yitzhak

Ongoing funding was secured for a programme that provides the infrastructure that allow students to volunteer in the areas surrounding the youth village. This not only allows the young people to make connections with their broader community, it also allows them to recognise their own self-worth by seeing that they themselves have something to give, rather than only being the recipients of charitable acts.

The Carter Bakery was expanded, and new equipment was purchased. This facility allows students to learn healthy food preparation while feeding their fellow students and local families in need.

Talpiot

A beloved "house father", who had lived at Talpiot with his family for over 3 years, was killed during the initial Hamas attack. Tragically, another was killed a year later. This has had a profound effect on the entire community. The house fathers enjoyed taking their students on hikes, to deepen their love for the country. We provided funding so that all the students could go on 'memorial hikes', where they could remember their beloved father figures and process their grief.

Funding was also provided to furnish a family unit for girls and to purchase an emergency generator.

Neve Hadassah

The courtyard in front of the synagogue and the exterior of the building were refurbished, providing an inviting space for both informal and formal student gatherings.

Funding was provided to furnish a computer room, and a living stipend was awarded to a graduate who was profoundly injured.

Yemin Orde

Funds raised at our Gala Dinner were used to refurbish an unused dormitory, allowing students to live in an appropriate setting.

An additional year of funding was secured for the Na'ale Programme, which allows children from the former Soviet Union to attend high school in Israel, with the option to subsequently remain in Israel.

Funding was sent for therapeutic support of students, and a living stipend was awarded to a graduate who was profoundly injured.

Our trustee, Harvey Soning, and his wife Angela asked for donations in lieu of 60th anniversary gifts. These funds were used to build a hair and beauty studio, allowing students to obtain vocational training and certification before graduating.

YOUTH ALIYAH – CHILD RESCUE

TRUSTEES' REPORT

Village Way

In addition to annual maintenance funds, the Stein Scholarship continues to be awarded to a graduate of a Village way programme.

Scholarships

A new scholarship was established this year. The Jake Marlowe Memorial Scholarship was named for a young British man who was murdered at the Nova Festival on 7 October 2023. The scholarship represents the strong bond between British Jewry and the State of Israel. This year's award of £5,000 was given to a student at TOM Youth Village who shared Jake's passion for music and warm embrace of all who meet him.

FINANCIAL REVIEW

Key financial achievements of 2025 include:

- a 19% decrease in income on the previous year – from £1,309,162 to £1,096,077
- maintenance of unrestricted reserves of at least 12 months' core operating costs

Excluding grants payable, the Charity's expenditure in 2025 of £425,914 represents an increase of 10% from £388,900 in the previous year. This is predominantly a result of the increase in fundraising costs and incremental overhead costs.

The Charity's expenditure of £425,914, which is listed in detail on note 6 of the Accounts, represents a ratio of 39% of total income. Support and Governance Costs (£108,987) represent a ratio of 10% of total income (an increase from 8.5% in 2024).

Our grants to the Villages in Israel totalled £673,393 which was a reduction from £721,944 in 2024.

The Trustees' reserves policy aims to maintain general reserves broadly equivalent to one year's support and governance to ensure continuity of service. The general reserve as at 31 March 2025 stood at £512,770 and the Trustees consider that this amount meets their aims and allows a further sum to be distributed.

The Finance and Operations Committee, consisting of Anton Curtis, Melvin Robinson, Aron Taylor, Grant Spital and Steven Strauss and Nick Winters meet quarterly to review and consider the Charity's investments and all the Charity's financial affairs.

THE YEAR AHEAD

Our goals for the coming year are the following

- To raise funds to support unanticipated expenses due to the Israel-Hamas war
- To hold more in person events in order to increase the amount of face-to-face contact with current supporters and to engage new supporters, as well as to raise funds
- To continue to improve our communication with our donors through regular newsletters and email communications
- To continue to raise the profile of the charity in the UK by optimising all existing opportunities and creating new ones
- To continue to develop our trustee programme and fundraising committees and to engage newly recruited trustees
- To build and strengthen relationships with Jewish youth movements, schools and synagogues
- To identify our next Chairman

To continue to develop our bar/bat mitzvah programme that encourages young people in the U.K. to raise money for peer aged at risk children in Israel.

YOUTH ALIYAH – CHILD RESCUE

TRUSTEES' REPORT

Statements of Trustees' responsibilities

The Trustees, who are also the directors of Youth Aliyah - Child Rescue for the purpose of company law, are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing the accounts, 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; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that 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 charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

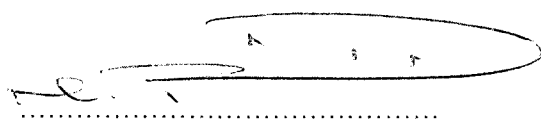
Statement as to disclosure to our auditors

In so far as the trustees are aware:

- There is no relevant audit information of which the charitable company's auditors are unaware; and
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Approved by the trustees on 24/11/2025 and

signed on their behalf by;



M Robinson Esq – (Chairman)

YOUTH ALIYAH – CHILD RESCUE

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF YOUTH ALIYAH – CHILD RESCUE

Opinion

We have audited the financial statements of Youth Aliyah - Child Rescue (the 'Charity') for the year ended 31 March 2025 which comprise the Consolidated Statement of Financial Activities, the Group and Parent Charitable Company Balance Sheets, Consolidated statement of cash flows and notes to the financial statements, 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).

Opinion on financial statements

In our opinion, the financial statements:

- give a true and fair view of the state of the Group's and Parent Charitable Company's affairs as at 31 March 2025 and of the Group's income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

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 financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements 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 trustee's 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 Charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, including the trustee's report, other than the financial statements and our auditor's report thereon. The trustee is responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the

YOUTH ALIYAH – CHILD RESCUE

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF YOUTH ALIYAH – CHILD RESCUE

extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the 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.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report (incorporating the directors' report) have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us;
- the financial statements are not in agreement with the accounting records and returns;
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not obtained all the information and explanations necessary for the purposes of our audit.

Responsibilities of the trustees

As explained more fully in the Trustees' Responsibilities Statement, the trustees (who are also the directors of the charitable company for the purposes of company law) 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 they 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 Charity'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 liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

YOUTH ALIYAH – CHILD RESCUE

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF YOUTH ALIYAH – CHILD RESCUE

Our responsibilities for the audit of the financial statements

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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired about management, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
 - identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
 - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities]. This description forms part of our auditor's report.

YOUTH ALIYAH – CHILD RESCUE

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF YOUTH ALIYAH – CHILD RESCUE

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members 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 members as a body, for our audit work, for this report, or for the opinions we have formed.

Anthony Epton

29 November 2025

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Anthony Epton (Senior Statutory Auditor)
for and on behalf of
Goldwins Limited
Statutory Auditor
Chartered Accountants
75 Maygrove Road
West Hampstead
London NW6 2EG

Youth Aliyah - Child Rescue (Limited by Guarantee)
Consolidated Statement of financial activities
(incorporating an income and expenditure account)
For the year ended 31 March 2025

	Note	Unrestricted Funds £	Restricted Funds £	Endowments Funds £	2025 Total Funds £	2024 Total Funds £
Income from:						
Donations and legacies	3	205,303	491,202	-	696,505	659,024
Other trading activities	4	307,838	-	-	307,838	562,045
Investments	5	33,215	5,688	52,831	91,734	88,093
Other income		-	-	-	-	-
Total income		546,356	496,890	52,831	1,096,077	1,309,162
Expenditure on:						
Raising funds	6	282,291	-	14,697	296,988	277,915
Charitable activities	6	126,293	651,026	25,000	802,319	832,929
Total expenditure		408,584	651,026	39,697	1,099,307	1,110,844
Net income / (expenditure) before net gains / (losses) on investments		137,772	(154,136)	13,134	(3,230)	198,318
Net (losses)/gains on investments		-	-	12,202	12,202	126,102
Net income / (expenditure) for the year	7	137,772	(154,136)	25,336	8,972	324,420
Transfers between funds		(79,136)	154,136	(75,000)	-	-
Net income / (expenditure) before other recognised gains and losses		58,636	-	(49,664)	8,972	324,420
Gains / (losses) on revaluation of fixed assets		(50,000)	-	-	(50,000)	-
Net movement in funds		8,636	-	(49,664)	(41,028)	324,420
Reconciliation of funds:						
Total funds brought forward		1,500,554	-	2,073,777	3,574,331	3,249,911
Total funds carried forward		1,509,190	-	2,024,113	3,533,303	3,574,331

All of the above results are derived from continuing activities.
There were no other recognised gains or losses other than those stated above.
The attached notes form part of these financial statements.

Youth Aliyah - Child Rescue (Limited by Guarantee)

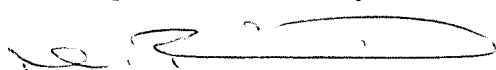
Balance sheets

As at 31 March 2025

		GROUP		CHARITY	
	Note	2025	2024	2025	2024
		£	£	£	£
Fixed assets:					
Tangible assets	10	15,001	16,452	15,001	16,452
Investment properties	11	900,000	950,000	900,000	950,000
Investments	12	2,094,652	2,044,413	-	-
		<u>3,009,653</u>	<u>3,010,865</u>	<u>915,001</u>	<u>966,452</u>
Current assets:					
Debtors	13	13,571	18,908	119,600	99,937
Cash at bank and in hand		548,260	592,713	512,770	557,320
		<u>561,831</u>	<u>611,621</u>	<u>632,370</u>	<u>657,257</u>
Liabilities:					
Creditors: amounts falling due within one year	14	(38,181)	(48,155)	(38,181)	(123,155)
Net current assets		<u>523,650</u>	<u>563,466</u>	<u>594,189</u>	<u>534,102</u>
Total net assets		<u>3,533,303</u>	<u>3,574,331</u>	<u>1,509,190</u>	<u>1,500,554</u>
Funds	18				
Restricted funds		-	-	-	-
Capital Endowments		2,024,113	2,073,777	-	-
Unrestricted funds:					
General funds		1,509,190	1,500,554	1,509,190	1,500,554
Total funds		<u>3,533,303</u>	<u>3,574,331</u>	<u>1,509,190</u>	<u>1,500,554</u>

The financial statements have been prepared in accordance with the special provisions for small companies under Part15 of the Companies Act 2006.

Approved by the trustees on 24/11/2025
and signed on their behalf by:



M Robinson
Chairman



A Taylor
Treasurer

Company registration no. 03845916

The attached notes form part of the financial statements.

Youth Aliyah - Child Rescue (Limited by Guarantee)
Consolidated Statement of cash flows
For the year ended 31 March 2025

	Note	2025 £	2025 £	2024 £	2024 £
Cash flows from operating activities:					
Net cash provided by / (used in) operating activities	19		(97,175)		93,623
Cash flows from investing activities:					
Interest/ rent/ dividends from investments		91,734		88,093	
Sale/ (purchase) of fixed assets		(975)		(165)	
Sale/ (purchase) of investments		(38,037)		(39,669)	
Cash provided by / (used in) investing activities			52,722		48,259
Cash provided by / (used in) financing activities			-		-
Change in cash and cash equivalents in the year			(44,453)		141,882
Cash and cash equivalents at the beginning of the year			592,713		450,831
Cash and cash equivalents at the end of the year	20		548,260		592,713

Youth Aliyah - Child Rescue (Limited by Guarantee)

Notes to the financial statements

For the year ended 31 March 2025

1 Accounting policies

a) Basis of preparation

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 (FRS 102 - effective 1 January 2015) - (Charities SORP FRS 102) and the Companies Act 2006.

The charitable company meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

Group financial statements

The financial statements consolidate the results of Youth Aliyah - Child Rescue and its subsidiary undertakings on a line by line basis. A separate statement of financial activities for the charity excluding consolidated organisations is not presented as the company has taken advantage of the exemption afforded by Section 408 of the Companies Act 2006.

b) Going concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern. The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred. Income received in advance for the provision of specified service is deferred until the criteria for income recognition are met.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

d) Donations of gifts, services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised so refer to the trustees' annual report for more information about their

On receipt, donated gifts, professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Youth Aliyah - Child Rescue (Limited by Guarantee)
Notes to the financial statements
For the year ended 31 March 2025

1 Accounting policies (continued)

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

f) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise of trading costs and the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose.
- Expenditure on charitable activities includes the costs of delivering services undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity and its activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 6.

i) Operating leases

Rental charges are charged on a straight line basis over the term of the lease.

j) Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £1,000. Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Computer equipment	25%	Straight line method
Software	6%	Straight line method
Office equipment and furniture	15%	Reducing balance method

k) Investment properties

Investment properties are included in the balance sheet at fair value and are not depreciated. Any change in fair value is recognised in the statement of financial activities. The valuation method used to determine fair value will be stated in the notes to the accounts.

Youth Aliyah - Child Rescue (Limited by Guarantee)

Notes to the financial statements

For the year ended 31 March 2025

1 Accounting policies (continued)

l) Listed investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. Any change in fair value will be recognised in the statement of financial activities.

m) Debtors

Trade and other debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid.

n) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

o) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount.

p) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

q) Pensions

The charity operates a defined contribution pension scheme. The cost of the contributions made by the charity to the scheme are charges to profit and loss as incurred.

Youth Aliyah - Child Rescue (Limited by Guarantee)

Notes to the financial statements

For the year ended 31 March 2025

2 Detailed comparatives for the statement of financial activities (prior year)

	2024 Unrestricted Funds £	2024 Restricted Funds £	2024 Endowment Funds £	2024 Total Funds £
Income from:				
Donations and legacies	325,469	333,555	-	659,024
Other trading activities	562,045	-	-	562,045
Investments	29,428	3,185	55,480	88,093
Other income	-	-	-	-
Total income	916,942	336,740	55,480	1,309,162
Expenditure on:				
Raising funds	262,252	-	15,663	277,915
Charitable activities	85,985	721,944	25,000	832,929
Total expenditure	348,237	721,944	40,663	1,110,844
Net income / expenditure before gains / (losses) on investments	568,705	(385,204)	14,817	198,318
Net gains / (losses) on investments	-	-	126,102	126,102
Net income / expenditure	568,705	(385,204)	140,919	324,420
Transfers between funds	(385,204)	385,204	-	-
Net income / (expenditure) before other recognised gains and losses	183,501	-	140,919	324,420
Net movement in funds	183,501	-	140,919	324,420
Total funds brought forward	1,317,053	-	1,932,858	3,249,911
Total funds carried forward	1,500,554	-	2,073,777	3,574,331

Youth Aliyah - Child Rescue (Limited by Guarantee)

Notes to the financial statements

For the year ended 31 March 2025

3 Income from donations and legacies

	Unrestricted	Restricted	Endowment	2025 Total	2024 Total
	£	£	£	£	£
Donations	163,014	491,202	-	654,216	616,370
Legacies	42,289	-	-	42,289	42,654
	205,303	491,202	-	696,505	659,024

4 Income from other trading activities

	Unrestricted	Restricted	Endowment	2025 Total	2024 Total
	£	£	£	£	£
Functions	253,907	-	-	253,907	520,179
Other events	53,931	-	-	53,931	41,866
	307,838	-	-	307,838	562,045

5 Income from investments

	Unrestricted	Restricted	Endowment	2025 Total	2024 Total
	£	£	£	£	£
Bank interest	-	5,688	137	5,825	3,793
Rent	33,215	-	-	33,215	29,428
Investment income	-	-	52,694	52,694	54,872
	33,215	5,688	52,831	91,734	88,093

Youth Aliyah - Child Rescue (Limited by Guarantee)
Notes to the financial statements
For the year ended 31 March 2025

6 Analysis of expenditure

	Basis of allocation	Charitable activities	Cost of raising funds	Support costs	Governance costs	2025 Total	2024 Total
		£	£	£	£	£	£
Grants payable	Direct	673,393	-	-	-	673,393	721,944
Fundraising, event and promotion	Direct	-	140,055	-	-	140,055	116,620
Staff costs	Direct	-	121,432	65,204	-	186,636	172,949
Recruitment & training	Direct	-	12,600	-	-	12,600	11,040
Rent and rates	Direct	-	-	14,352	-	14,352	13,776
Insurance	Direct	-	-	7,087	-	7,087	5,398
Light and Heat	Direct	-	458	-	-	458	396
Investment property repairs and maintenance	Direct	-	-	-	-	-	583
Office costs	Direct	-	-	105	-	105	438
IT Costs	Direct	-	-	12,884	-	12,884	15,882
Telephone	Direct	-	-	-	-	-	-
Printing, postage and stationery	Direct	-	760	416	-	1,176	1,546
Travel expenses	Direct	-	4,309	-	-	4,309	1,499
Legal and professional	Direct	-	-	4,366	-	4,366	6,267
Endowment portfolio management	Direct	-	14,607	-	-	14,607	15,203
Audit fee	Direct	-	-	-	6,600	6,600	6,600
Accountancy services	Direct	-	-	-	13,339	13,339	11,163
Subscriptions	Direct	-	2,089	-	-	2,089	1,841
Bank charges	Direct	-	-	2,825	-	2,825	5,495
Depreciation	Direct	-	678	1,748	-	2,426	2,204
		673,393	296,988	108,987	19,939	1,099,307	1,110,844
Support costs		108,987	-	(108,987)	-	-	-
Governance costs		19,939	-	-	(19,939)	-	-
Total expenditure 2025		802,319	296,988	-	-	1,099,307	1,110,844
Total expenditure 2024		832,929	277,915				

Of the total expenditure, £408,584 was unrestricted (2024: £348,237), £651,026 was restricted (2024: £721,944) and £39,697 was endowments (2024: £40,663).

Grants payable include grants to institutions in Israel for educational purposes.

Analysis of expenditure (prior year)

	Basis of allocation	Charitable activities	Cost of raising funds	Support costs	Governance costs	2024 Total
		£	£	£	£	£
Grants payable	Direct	721,944	-	-	-	721,944
Fundraising, event and promotion	Direct	-	116,620	-	-	116,620
Staff costs	Direct	-	126,006	46,943	-	172,949
Recruitment & training	Direct	-	11,040	-	-	11,040
Rent and rates	Direct	-	-	13,776	-	13,776
Insurance	Direct	-	2,592	2,806	-	5,398
Light and Heat	Direct	-	396	-	-	396
Investment property repairs and maintenance	Direct	-	583	-	-	583
Office costs	Direct	-	-	438	-	438
IT Costs	Direct	-	-	15,882	-	15,882
Telephone	Direct	-	-	-	-	-
Printing, postage and stationery	Direct	-	1,457	89	-	1,546
Travel expenses	Direct	-	1,499	-	-	1,499
Legal and professional	Direct	-	-	6,267	-	6,267
Endowment portfolio management	Direct	-	15,203	-	-	15,203
Audit fee	Direct	-	-	-	6,600	6,600
Accountancy services	Direct	-	-	-	11,163	11,163
Subscriptions	Direct	-	1,841	-	-	1,841
Bank charges	Direct	-	-	5,495	-	5,495
Depreciation	Direct	-	678	1,526	-	2,204
		721,944	277,915	93,222	17,763	1,110,844
Support costs		93,222	-	(93,222)	-	-
Governance costs		17,763	-	-	(17,763)	-
Total expenditure 2024		832,929	277,915	-	-	1,110,844

Youth Aliyah - Child Rescue (Limited by Guarantee)
Notes to the financial statements
For the year ended 31 March 2025

7 Net income / (expenditure) for the year

This is stated after charging / (crediting):	2025	2024
	£	£
Operating lease rentals:		
Property	14,352	13,776
Depreciation	2,426	2,204
Auditor's remuneration (excluding VAT):		
Audit fees	5,500	5,500
Foreign exchange (gains) / losses	-	-

8 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:	2025	2024
	£	£
Salaries and wages	169,676	158,827
Social security costs	13,959	12,449
Employer's contribution to defined contribution pension schemes	3,001	1,673
	186,636	172,949

The following number of employees received employee benefits (excluding employer pension) during the year between:

	2025	2024
	No.	No.
£80,000 - £89,999	1	1

The total employee benefits including pension contributions of the key management personnel were £94,475 (2024: £94,474).

The charity trustees were not paid or received any other benefits from employment with the charity or its subsidiaries in the year (2024: £Nil) neither were they reimbursed expenses during the year (2024: £Nil).

Staff numbers

The average number of employees (head count based on number of staff employed) during the year was as follows:

	2025	2024
	No.	No.
Raising funds	3	3
Support	1	1
	4	4

9 Taxation

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

Youth Aliyah - Child Rescue (Limited by Guarantee)
Notes to the financial statements
For the year ended 31 March 2025

10 Tangible fixed assets - Group and Charity

	Software £	Office Equipment £	Computer Equipment £	Total £
Cost				
At the start of the year	34,144	4,259	21,554	59,957
Additions in year	-	-	975	975
Disposals in year	-	-	-	-
At the end of the year	<u>34,144</u>	<u>4,259</u>	<u>22,529</u>	<u>60,932</u>
Depreciation				
At the start of the year	18,538	3,450	21,517	43,505
Charge for the year	2,049	121	256	2,426
Eliminated on disposal	-	-	-	-
At the end of the year	<u>20,587</u>	<u>3,571</u>	<u>21,773</u>	<u>45,931</u>
Net book value				
At the end of the year	<u>13,557</u>	<u>688</u>	<u>756</u>	<u>15,001</u>
At the start of the year	<u>15,606</u>	<u>809</u>	<u>37</u>	<u>16,452</u>

All of the above assets are used for charitable purposes.

11 Investment properties - Group and Charity

	2025 £	2024 £
Fair value at the start of the year	950,000	950,000
Additions	-	-
Disposals	-	-
Revaluation during the year	(50,000)	-
Fair value at the end of the year	<u>900,000</u>	<u>950,000</u>

12 Investments - Group

	2025 £	2024 £
Investments at fair value:		
Market value at the start of the year	2,044,413	1,878,642
Additions at cost	52,694	54,872
Disposals at carrying value	(14,657)	(15,203)
Realised & unrealised gain/(loss)	12,202	126,102
Market value at the end of the year	<u>2,094,652</u>	<u>2,044,413</u>
Investments may be analysed as follows :-		
Investment funds and bonds	895,683	676,961
Equities	1,088,263	1,350,235
Cash	110,706	17,217
	<u>2,094,652</u>	<u>2,044,413</u>

Youth Aliyah - Child Rescue (Limited by Guarantee)
Notes to the financial statements
For the year ended 31 March 2025

13 Debtors - Group

	2025	2024
	£	£
Other debtors	6,230	5,890
Prepayments and accrued income	7,341	13,018
	<u>13,571</u>	<u>18,908</u>

Debtors - Charity

	2025	2024
	£	£
Other debtors	6,230	5,890
Prepayments and accrued income	7,341	13,018
Amounts due from subsidiary undertaking	106,029	81,029
	<u>119,600</u>	<u>99,937</u>

14 Creditors: amounts falling due within one year - Group

	2025	2024
	£	£
Trade creditors	31,132	16,555
Accruals	6,600	6,600
Other creditors	449	-
Grant payable	-	25,000
	<u>38,181</u>	<u>48,155</u>

Creditors: amounts falling due within one year- Charity

	2025	2024
	£	£
Trade creditors	31,132	16,555
Accruals	6,600	6,600
Taxation and social security	-	-
Other creditors	449	25,000
Amounts due to subsidiary undertaking	-	75,000
	<u>38,181</u>	<u>123,155</u>

15 Pension scheme

The assets of the pension scheme are held separately from those of the charity, in independently administered funds.

Youth Aliyah - Child Rescue (Limited by Guarantee)
Notes to the financial statements
For the year ended 31 March 2025

16 Subsidiary Undertakings

Detailed below is a list of the charity's subsidiary undertakings, both of which are registered in England and operate within the United Kingdom. Both of the subsidiary undertakings listed below hold endowment funds the income from which is distributed to the Villages in Israel. Their activities are managed by Youth Aliyah - Child Rescue at its principal place of business.

Name of Subsidiary Undertaking	Basis of Consolidation
Children and Youth Aliyah Committee for Great Britain and Eire	Common management control
Youth Aliyah - Child Rescue Scholarship and Maintenance Fund	Common management control

Movement in Permanent Endowment Funds

	1 April 2024	Income	Investment (Losses)/Gains	Expenditure	Group Transfers	31 March 2025
	£	£	£	£	£	£
Children and Youth Aliyah Committee for Great Britain and Eire	1,366,145	25,782	45,418	(9,254)	(75,000)	1,353,091
Youth Aliyah - Child Rescue Scholarship and Maintenance Fund	707,632	27,049	(33,216)	(30,443)	-	671,022
	2,073,777	52,831	12,202	(39,697)	(75,000)	2,024,113

The Children and Youth Aliyah Committee for Great Britain and Eire permanent endowment fund provides for the trustees to invest the capital in perpetuity and is managed on a total return basis. The trustees, at their discretion, may allocate any part of the unapplied total return to cultural enrichment programmes for the Youth Aliyah Villages in Israel.

The Youth Aliyah - Child Rescue Scholarship and Maintenance permanent endowment fund is provided to enable the investment income arising thereon to be applied in the provision of scholarships to students in the Youth Aliyah Villages in Israel.

Youth Aliyah - Child Rescue (Limited by Guarantee)

Notes to the financial statements

For the year ended 31 March 2025

17 Analysis of net assets between funds

	General unrestricted	Restricted	Endowments	Total funds
	£	£	£	£
Tangible fixed assets	15,001	-	-	15,001
Investment properties	900,000	-	-	900,000
Investments	-	-	2,094,652	2,094,652
Net current assets/(liabilities)	594,189	-	(70,539)	523,650
Net assets at the end of the year	1,509,190	-	2,024,113	3,533,303

18 Movements in funds

	At the start of the year	Incoming resources & gains	Outgoing resources & losses	Transfers In (Out)	At the end of the year
	£	£	£	£	£
Restricted funds:					
Yemin Orde	-	250,285	(396,026)	145,741	-
Talpiot	-	10,000	(50,000)	40,000	-
Aty	-	7,500	(50,000)	40,500	-
All	-	219,105	-	(219,105)	-
Nvh	-	10,000	(68,000)	58,000	-
Tom	-	-	(45,000)	45,000	-
The Village Way	-	-	(36,000)	36,000	-
Total restricted funds	-	496,890	(651,026)	154,136	-
Capital Endowments	2,073,777	52,831	(27,495)	(75,000)	2,024,113
General funds	1,500,554	546,356	(458,584)	(79,136)	1,509,190
Total unrestricted funds	3,574,331	599,187	(486,079)	(154,136)	3,533,303
Total funds	3,574,331	1,096,077	(1,137,105)	-	3,533,303

Purposes of restricted funds

Each restricted fund represents a separate village or project for which funds have been restricted for the purposes of providing educational and support & maintenance grants.

Youth Aliyah - Child Rescue (Limited by Guarantee)
Notes to the financial statements
For the year ended 31 March 2025

19 Reconciliation of net income/ (expenditure) to net cash flow from operating activities

	2025	2024
	£	£
Net income / (expenditure) for the reporting period (as per the statement of financial activities)	8,972	324,420
Depreciation	2,426	2,204
Interest, rent and dividends from investments	(91,734)	(88,093)
Gains/ (losses) on investments	(12,202)	(126,102)
(Increase)/ decrease in debtors	5,337	(17,708)
Increase/ (decrease) in creditors	(9,974)	(1,098)
Net cash provided by / (used in) operating activities	(97,175)	93,623

20 Analysis of cash and cash equivalents

	At 1 April 2024 £	Cash flows £	At 31 March 2025 £
Cash at bank and in hand	592,713	(44,453)	548,260
Total cash and cash equivalents	592,713	(44,453)	548,260

21 Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2025	2024
	£	£
Less than 1 year	14,352	13,776
1 - 5 years	-	-
Over 5 years	-	-
	14,352	13,776

22 Contingent assets or liabilities

The charity is a company limited by guarantee and has no share capital. Each member is liable to contribute a sum not exceeding £10 in the event of the charity being wound up.

23 Related party transactions

None of the trustees have been paid any remuneration or received any other benefit from the charity or a related entity. During the year, the charity received the donations from the trustees of £38,930.

There are no other donations from related parties which are outside the normal course of business and no restricted donations from related parties.

Youth Aliyah - Child Rescue (Limited by Guarantee)
Notes to the financial statements
For the year ended 31 March 2025

24 Subsidiary Undertakings (prior year)

Name of Subsidiary Undertaking	Basis of Consolidation
Children and Youth Aliyah Committee for Great Britain and Eire	Common management control
Youth Aliyah - Child Rescue Scholarship and Maintenance Fund	Common management control

25 Movement in Permanent Endowment Funds (prior year)

	1 April 2023 £	Income £	Investment Gains / (Losses) £	Expenditure £	Group Transfers £	31 March 2024 £
Children and Youth Aliyah Committee for Great Britain and Eire	1,201,334	23,481	151,006	(9,676)	-	1,366,145
Youth Aliyah - Child Rescue Scholarship and Maintenance Fund	731,524	31,765	(24,670)	(30,987)	-	707,632
	<u>1,932,858</u>	<u>55,246</u>	<u>126,336</u>	<u>(40,663)</u>	<u>-</u>	<u>2,073,777</u>

The Children and Youth Aliyah Committee for Great Britain and Eire permanent endowment fund provides for the trustees to invest the capital in perpetuity and is managed on a total return basis. The trustees, at their discretion, may allocate any part of the unapplied total return to cultural enrichment programmes for the Youth Aliyah Villages in Israel.

The Youth Aliyah - Child Rescue Scholarship and Maintenance permanent endowment fund is provided to enable the investment income arising thereon to be applied in the provision of scholarships to students in the Youth Aliyah Villages in Israel.

26 Analysis of net assets between funds (prior year)

	General unrestricted £	Restricted £	Endowments £	Total funds £
Tangible fixed assets	16,452	-	-	16,452
Investment properties	950,000	-	-	950,000
Investments	-	-	2,044,413	2,044,413
Net current assets	534,102	-	29,364	563,466
Net assets at the end of the year	<u>1,500,554</u>	<u>-</u>	<u>2,073,777</u>	<u>3,574,331</u>

27 Movements in funds (prior year)

	At the start of the year £	Incoming resources & gains £	Outgoing resources & losses £	Transfers In (Out) £	At the end of the year £
Restricted funds:					
Yemin Orde	-	177,524	(459,488)	281,964	-
Aloney Yitzchak	-	-	(25,090)	25,090	-
Talpiot	-	11,235	(49,110)	37,875	-
All	-	117,981	-	(117,981)	-
Nvh	-	10,000	(44,200)	34,200	-
Tom	-	-	(39,110)	39,110	-
The Village Way	-	20,000	(104,946)	84,946	-
Total restricted funds	<u>-</u>	<u>336,740</u>	<u>(721,944)</u>	<u>385,204</u>	<u>-</u>
Capital Endowments	1,932,858	55,480	85,439	-	2,073,777
General funds	1,317,053	916,942	(348,237)	(385,204)	1,500,554
Total unrestricted funds	<u>3,249,911</u>	<u>972,422</u>	<u>(262,798)</u>	<u>(385,204)</u>	<u>3,574,331</u>
Total funds	<u>3,249,911</u>	<u>1,309,162</u>	<u>(984,742)</u>	<u>-</u>	<u>3,574,331</u>

Purposes of restricted funds

Each restricted fund represents a separate village or project for which funds have been restricted for the purposes of providing educational and support & maintenance grants.