

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 30 September 2020
for
Aliyah Highways

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for the Year Ended 30 September 2020

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Report of the Trustees
for the Year Ended 30 September 2020

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 September 2020. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the charity are:

- a) To relieve the need in the UK and elsewhere, in particular but without prejudice to the generality of the foregoing in the countries of the former Soviet Union, particularly (but not exclusively) amongst people of the Jewish faith, such relief to include (but not by way of limitation) the support of children living in orphanages, the support of children living in needy families, the support of widows and elderly persons in need and the support of poor emigrants of the Jewish faith or of Jewish ancestry to make Aliyah.
- b) To advance the education of the public in Jewish history, culture and religion by the production of written and visual material and the promotion of educational events for the education of both children and adults in particular (but not exclusively) for the persons of Jewish faith.
- c) To advance the education of Christian and Jewish communities throughout the world about their respective cultures and beliefs and the common origins of such cultures and beliefs.
- d) To provide in the interests of social welfare facilities for leisure time occupation which are capable of improving the condition of life for those persons for whom they are provided by reason of their youth or age or by reason of their being provided for by the public at large.

The trustees have complied with the duty in section 17(5) of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

ACHIEVEMENT AND PERFORMANCE

Development, Activities and Achievements

The charity is funded at present solely by donations, which have been received both from individuals and groups (including churches) from the UK, Ireland and USA.

Volunteers have taught the Aliyah Course this year in the UK, and the USA. The course was written by the International Projects Director with the aim of educating the Christian community of the importance and biblical basis of Aliyah. A manual for attendees has now been printed in the UK. The handbook is being translated into Spanish and Dutch.

The aid project continues, and we are almost ready to send off our first 40' container of humanitarian aid to Israel in partnership with MTI in Israel. Our collection points continue to be in Carlisle and N Ireland. Additionally, we receive a small grant every year to assist Jewish people in the aliyah process who have extra needs due to suffering from cancer.

It is worth noting that despite the pandemic the giving to Ezra did not significantly suffer and the projects supported by Ezra UK on the field continued working throughout.

Report of the Trustees
for the Year Ended 30 September 2020

FINANCIAL REVIEW

Grant-making policies

It is the policy of the charity to consider grants to organisations that are already working in the area of 'helping Jewish people to Israel', particularly, at present, in the former Soviet Union countries and South America. Currently, the charity is not directly involved in either doing the work or employing staff. The intention is to make grants on a regular basis (usually monthly), as funds allow, facilitating the longer-term sustainability of activities. All applications for funds must be in writing and from organisations and groups that have proven experience and a track record that demonstrate their role in 'helping Jewish people to Israel'.

Grants have also been made to support Ezra's children's work in Ukraine under the project title Abacus - Children Count. The work in Ukraine is of long standing and the team members highly qualified. They are working with 'at risk' children living in very poor conditions.

Reserves policy

The trustees recognise their legal duty to apply the charity's income within reasonable time after receipt. However, in order to ensure that the charity can remain viable in the longer term, trustees consider that it is prudent to set aside a portion of income in order to ensure that there is no disruption to its activity when available income does not match the desired levels of expenditure.

In arriving at the appropriate level of income to keep in reserve, the trustees have reviewed current best practice and evaluated the potential risks to its planned level of activity and the likelihood that they might occur. Following this review, in April 2017, it was agreed that a general reserve be maintained from unrestricted income that was equivalent to no higher nor lower than three month's outgoings.

The trustees recognise however, that it may not be possible to adhere strictly to a predetermined level and this statement is regarded more as a declaration of good intent than a firm commitment.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Aliyah Highways is a company limited by guarantee and a registered charity. It is governed by its Memorandum and Articles of Association. Aliyah Highways became a registered charity on 26 November 2002.

Organisational structure

The trustees who have served during the period are named on page 3. There were no changes in the Trustees during this period. The power of appointing trustees is vested in the Board of Trustees as a whole.

The Board of Trustees is responsible for all aspects of the management and running of the charity and hold bi-annual meetings in furtherance of these responsibilities. On behalf of the Trustees, Pat Frame, International Projects Director, spent time overseeing and visiting the various projects that Aliyah Highways has chosen to sponsor.

Wider network

Ezra UK (Aliyah Highways) is a separate legal entity from Ezra International. Ezra UK raises funds for aliyah projects which are overseen by Ezra International. Ezra UK/AH also has independent projects they support such as the children's work in Ukraine and the Aid Project.

Risk management

The trustees are responsible for establishing and maintaining the charity's system of internal controls. The systems, which have been established and implemented, are designed to meet the particular needs of the charity. The trustees have also reviewed the major risks to which the charity is exposed and are confident that review systems have been established to mitigate those risks.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

04495365 (England and Wales)

Report of the Trustees
for the Year Ended 30 September 2020

Registered Charity number
1094773

Registered office
42 Dartnell Close
West Byfleet
Surrey
KT14 6PQ

Trustees
R H McNeill Chairman
Mrs J S Richmond
M Parker
Ms L J Hopley

Company Secretary
Mrs J S Richmond

Independent Examiner
A J Bennewith FCA, FCPA, FFA, FFTA,
FIPA, DChA, FRSA
3 Wey Court
Mary Road
Guildford
Surrey
GU1 4QU

Solicitors
Farrer & Co
66 Lincoln's Inn Field
London
WC2A 3LH

Principal bankers
Lloyds TSB Bank PLC
PO Box 340
2nd Floor
234 High Street
Exeter
EX4 3ZB

Approved by order of the board of trustees on 17 April 2021 and signed on its behalf by:

R H McNeill - Trustee

Independent Examiner's Report to the Trustees of
Aliyah Highways

Independent examiner's report to the trustees of Aliyah Highways ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2020.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

A J Bennewith FCA, FCPA, FFA, FFTA,
FIPA, DChA, FRSA
3 Wey Court
Mary Road
Guildford
Surrey
GU1 4QU

21 April 2021

Statement of Financial Activities
for the Year Ended 30 September 2020

	Notes	Unrestricted fund £	Restricted funds £	30.9.20 Total funds £	30.9.19 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		56,809	16,010	72,819	77,599
Other trading activities	2	470	-	470	207
Investment income	3	6	-	6	5
Total		57,285	16,010	73,295	77,811
EXPENDITURE ON					
Charitable activities					
Direct charitable		44,401	22,082	66,483	61,123
NET INCOME/(EXPENDITURE)		12,884	(6,072)	6,812	16,688
Transfers between funds	10	(18,039)	18,039	-	-
Net movement in funds		(5,155)	11,967	6,812	16,688
RECONCILIATION OF FUNDS					
Total funds brought forward		21,534	-	21,534	4,846
TOTAL FUNDS CARRIED FORWARD		16,379	11,967	28,346	21,534

Balance Sheet
30 September 2020

	Notes	Unrestricted fund £	Restricted funds £	30.9.20 Total funds £	30.9.19 Total funds £
FIXED ASSETS					
Tangible assets	7	-	11,967	11,967	-
CURRENT ASSETS					
Debtors	8	1,242	-	1,242	2,483
Cash at bank		16,577	-	16,577	20,491
		<u>17,819</u>	<u>-</u>	<u>17,819</u>	<u>22,974</u>
CREDITORS					
Amounts falling due within one year	9	(1,440)	-	(1,440)	(1,440)
NET CURRENT ASSETS		<u>16,379</u>	<u>-</u>	<u>16,379</u>	<u>21,534</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>16,379</u>	<u>11,967</u>	<u>28,346</u>	<u>21,534</u>
NET ASSETS		<u>16,379</u>	<u>11,967</u>	<u>28,346</u>	<u>21,534</u>
FUNDS	10				
Unrestricted funds				16,379	21,534
Restricted funds				11,967	-
TOTAL FUNDS				<u>28,346</u>	<u>21,534</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

Balance Sheet - continued
30 September 2020

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 17 April 2021 and were signed on its behalf by:

R H McNeill - Trustee

Notes to the Financial Statements
for the Year Ended 30 September 2020

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants payable are included in the SOFA when approved by the trustees and agreed with the other organisation. The value of such grants unpaid at the period end is accrued.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Motor vehicles - 25% reducing balance

Taxation

The charity is exempt from corporation tax on its charitable activities. The charity is not registered for Value Added Tax (VAT). Expenditure in these financial statements therefore includes VAT payable where appropriate.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Notes to the Financial Statements - continued
for the Year Ended 30 September 2020

2. OTHER TRADING ACTIVITIES

	30.9.20	30.9.19
	£	£
Sales income	470	207
	<u> </u>	<u> </u>

3. INVESTMENT INCOME

	30.9.20	30.9.19
	£	£
Deposit account interest	6	5
	<u> </u>	<u> </u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	30.9.20	30.9.19
	£	£
Depreciation - owned assets	2,393	-
	<u> </u>	<u> </u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2020 nor for the year ended 30 September 2019.

One member of Key Management Personnel received fees of £5,368 (2019: £4,325) for work involving planning and administration.

Trustees' expenses

No expenses were reimbursed to trustees during the year ended 30 September 2020 (2019: £226 - two trustees).

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	71,198	6,401	77,599
Other trading activities	207	-	207
Investment income	5	-	5
	<u> </u>	<u> </u>	<u> </u>
Total	71,410	6,401	77,811
EXPENDITURE ON			
Charitable activities			
Direct charitable	45,961	15,162	61,123
	<u> </u>	<u> </u>	<u> </u>
NET INCOME/(EXPENDITURE)	25,449	(8,761)	16,688
Transfers between funds	(8,761)	8,761	-

Notes to the Financial Statements - continued
for the Year Ended 30 September 2020

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
Net movement in funds	16,688	-	16,688
RECONCILIATION OF FUNDS			
Total funds brought forward	4,846	-	4,846
TOTAL FUNDS CARRIED FORWARD	<u>21,534</u>	<u>-</u>	<u>21,534</u>

7. TANGIBLE FIXED ASSETS

	Motor vehicles £
COST	
Additions	<u>14,360</u>
DEPRECIATION	
Charge for year	<u>2,393</u>
NET BOOK VALUE	
At 30 September 2020	<u>11,967</u>
At 30 September 2019	<u>-</u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.20 £	30.9.19 £
Gift Aid recoverable	<u>1,242</u>	<u>2,483</u>

Notes to the Financial Statements - continued
for the Year Ended 30 September 2020

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.20	30.9.19
	£	£
Accrued expenses	<u>1,440</u>	<u>1,440</u>

10. MOVEMENT IN FUNDS

	At 1.10.19 £	Net movement in funds £	Transfers between funds £	At 30.9.20 £
Unrestricted funds				
General fund	21,534	12,884	(18,039)	16,379
Restricted funds				
Chesed fund	-	(1,301)	13,268	11,967
Russia fund	-	(1,635)	1,635	-
Uzbekistan fund	-	(3,136)	3,136	-
	<u>-</u>	<u>(6,072)</u>	<u>18,039</u>	<u>11,967</u>
TOTAL FUNDS	<u>21,534</u>	<u>6,812</u>	<u>-</u>	<u>28,346</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	57,285	(44,401)	12,884
Restricted funds			
Chesed fund	16,010	(17,311)	(1,301)
Russia fund	-	(1,635)	(1,635)
Uzbekistan fund	-	(3,136)	(3,136)
	<u>16,010</u>	<u>(22,082)</u>	<u>(6,072)</u>
TOTAL FUNDS	<u>73,295</u>	<u>(66,483)</u>	<u>6,812</u>

Notes to the Financial Statements - continued
for the Year Ended 30 September 2020

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.10.18 £	Net movement in funds £	Transfers between funds £	At 30.9.19 £
Unrestricted funds				
General fund	4,846	25,449	(8,761)	21,534
Restricted funds				
Chesed fund	-	(8,761)	8,761	-
TOTAL FUNDS	<u>4,846</u>	<u>16,688</u>	<u>-</u>	<u>21,534</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	71,410	(45,961)	25,449
Restricted funds			
Chesed fund	5,450	(14,211)	(8,761)
Uzbekistan fund	951	(951)	-
	<u>6,401</u>	<u>(15,162)</u>	<u>(8,761)</u>
TOTAL FUNDS	<u>77,811</u>	<u>(61,123)</u>	<u>16,688</u>

The purpose of each fund is as follows:

General Fund

These are unrestricted funds available to further the general purposes of the charity.

Chesed Fund

These are restricted funds dedicated to the Chesed project, which covers three main areas:

- Relief of poverty to Jewish families who are not necessarily making Aliyah.
- Finance to cover additional costs for Jewish people who have cancer and are making Aliyah.
- Humanitarian aid for sending out to Israel.

A transfer was made from the General Fund to cover the shortfall on the Chesed Fund this year.

Russia Fund

This is for specific donations received and passed on to Russian projects during the year.

Uzbekistan Fund

This is for specific donations received and passed on to Uzbekistan projects during the year.

Notes to the Financial Statements - continued
for the Year Ended 30 September 2020

11. RELATED PARTY DISCLOSURES

There were no related party transactions, other than those disclosed in note 5 to these accounts.

12. INDEPENDENT EXAMINER'S REMUNERATION

	2020	2019
	£	£
Independent Examiner's remuneration	<u>1,500</u>	<u>1,440</u>