

REGISTERED COMPANY NUMBER: 04495365 (England and Wales)
REGISTERED CHARITY NUMBER: 1094773

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 30 September 2024
for
Aliyah Highways

A J Bennewith
FCA, FCPA, FFA, FFTA, FIPA, DChA, FRSA
Upper Ground Floor
18 Farnham Road
Guildford
Surrey
GU1 4XA

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for the Year Ended 30 September 2024

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Report of the Trustees
for the Year Ended 30 September 2024

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 2024. 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.

Report of the Trustees
for the Year Ended 30 September 2024

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, USA and also from Poland. We also receive a grant from AA Trust which is specifically to help those making aliyah who have certain health conditions or are in extreme poverty.

The aliyah course, written by Pat Frame with the aim of educating the Christian Community of the importance and biblical basis of Aliyah has been taught in Holland and UK. Pat also spoke in various meetings throughout the year, teaching on Aliyah. This included a small conference in North Wales organised by Prayer for Israel and a day conference in Edinburgh organised by International Christian Embassy (ICEJ). She also kept in contact with leadership of other related ministries in the UK - Bridges for Peace and Ebenezer Operation Exodus.

One of our volunteers, Dr Fred Wright, has developed very strong relationships with the Chief Rabbis (Ashkenazi and Sephardic) in Manchester and, mainly as a result of this, has been able to help a number of Jewish families make aliyah from UK. They have not needed financial help but have needed information and support. The costs to Ezra UK are expenses for Dr Wright.

The aid project has now stopped due to the fact that Ministry to Israel where we sent the aid to, is now receiving brand new items from stores in Israel and also by container from the USA. With the rising costs of sending containers, it was not considered worth the effort and expense to send containers of second hand materials.

In August 2023 Mirjam Wagner-Cullen joined our UK team on a part time self-employed basis. As Pat's work is largely concerned with Ezra International's work overall and the work in other nations, Mirjam will seek to develop the work more in UK, particularly in relation to social media, written newsletters and help with other administration as required.

The outbreak of war between Russia and Ukraine has continued to affect our work and teams in those countries. We have been able to help many Jewish Ukrainian refugees who left Ukraine via Moldova and Poland. An average of around 50 Ukrainian Jewish refugees continue to leave Ukraine for Israel via Moldova every month. They are helped both by our teams in Ukraine and Moldova. In Poland we partner with a Polish charity, Simkha Dom. There are few Jewish refugees now leaving Ukraine via Poland for Israel as there is no possibility for consular checks there. However, there are still some long-term refugees there who are still in the process of sorting out their paperwork. The refugees have been helped with food, clothing, accommodation, transport, documents and, above all, moral support. We continue supporting aliyah, particularly in France and Georgia as well and also other nations as required, particularly Mexico and Uzbekistan.

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. This work has continued in Ukraine during the war and the teams have been feeding around 200 needy families in Kyiv monthly.

Report of the Trustees
for the Year Ended 30 September 2024

FINANCIAL REVIEW

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 - during the pandemic these have been held over zoom. 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.

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)

Registered Charity number

1094773

Report of the Trustees
for the Year Ended 30 September 2024

Registered office

Ezra UK
Initial Business Centre
Wilson Business Park
Manchester
M408WN

Trustees

R H McNeill
M Parker Chairman
Ms L J Hopley
C L Scott
P Frame (appointed 22.2.25)
E Maclachlan (appointed 22.2.25)
G Sneddon (appointed 22.2.25)

Company Secretary

E Maclachlan

Independent Examiner

A J Bennewith
FCA, FCPA, FFA, FFTa, FIPA, DChA, FRSA
Upper Ground Floor
18 Farnham Road
Guildford
Surrey
GU1 4XA

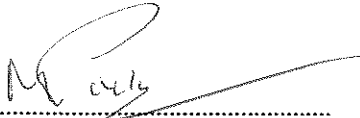
Solicitors

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

Principal bankers

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

Approved by order of the board of trustees on 17 MAY 2025 and signed on its behalf by:



.....
M Parker - 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 2024.

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').

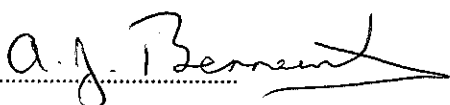
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). 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
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Upper Ground Floor
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Surrey
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Date: 23 May 2025

Aliyah Highways

Statement of Financial Activities
for the Year Ended 30 September 2024

	Notes	Unrestricted funds £	Restricted funds £	30.9.24 Total funds £	30.9.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		72,385	12,999	85,384	113,226
Investment income	2	159	-	159	114
Total		<u>72,544</u>	<u>12,999</u>	<u>85,543</u>	<u>113,340</u>
EXPENDITURE ON					
Charitable activities					
Direct charitable		<u>96,230</u>	<u>8,653</u>	<u>104,883</u>	<u>116,594</u>
NET INCOME/(EXPENDITURE)		(23,686)	4,346	(19,340)	(3,254)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>35,413</u>	<u>5,805</u>	<u>41,218</u>	<u>44,472</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>11,727</u></u>	<u><u>10,151</u></u>	<u><u>21,878</u></u>	<u><u>41,218</u></u>

The notes form part of these financial statements

Aliyah Highways

Balance Sheet
30 September 2024

	Notes	Unrestricted funds £	Restricted funds £	30.9.24 Total funds £	30.9.23 Total funds £
FIXED ASSETS					
Tangible assets	6	-	-	-	4,712
CURRENT ASSETS					
Debtors	7	2,216	-	2,216	1,546
Cash at bank		11,191	10,151	21,342	36,580
		<u>13,407</u>	<u>10,151</u>	<u>23,558</u>	<u>38,126</u>
CREDITORS					
Amounts falling due within one year	8	(1,680)	-	(1,680)	(1,620)
NET CURRENT ASSETS		<u>11,727</u>	<u>10,151</u>	<u>21,878</u>	<u>36,506</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>11,727</u>	<u>10,151</u>	<u>21,878</u>	<u>41,218</u>
NET ASSETS		<u>11,727</u>	<u>10,151</u>	<u>21,878</u>	<u>41,218</u>
FUNDS	9				
Unrestricted funds				11,727	35,413
Restricted funds				10,151	5,805
TOTAL FUNDS				<u>21,878</u>	<u>41,218</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2024 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.

The notes form part of these financial statements

Balance Sheet - continued

30 September 2024

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
and were signed on its behalf by:



.....
M Parker - Trustee

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 30 September 2024

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 2024

2. INVESTMENT INCOME

	30.9.24	30.9.23
	£	£
Deposit account interest	159	114
	<u>159</u>	<u>114</u>

3. NET INCOME/(EXPENDITURE)

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

	30.9.24	30.9.23
	£	£
Depreciation - owned assets	-	1,570
Deficit on disposal of fixed assets	1,712	-
	<u>1,712</u>	<u>-</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

No fees were paid to trustees or key management personnel during the year ended 30 September 2024, (2023: £253).

Trustees' expenses

No expenses were reimbursed to trustees during the year ended 30 September 2024.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	104,725	8,501	113,226
Investment income	114	-	114
Total	<u>104,839</u>	<u>8,501</u>	<u>113,340</u>
EXPENDITURE ON			
Charitable activities			
Direct charitable	88,774	27,820	116,594
NET INCOME/(EXPENDITURE)	16,065	(19,319)	(3,254)
Transfers between funds	(12,189)	12,189	-
Net movement in funds	3,876	(7,130)	(3,254)
RECONCILIATION OF FUNDS			
Total funds brought forward	31,537	12,935	44,472

Notes to the Financial Statements - continued
for the Year Ended 30 September 2024

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD	<u>35,413</u>	<u>5,805</u>	<u>41,218</u>

6. TANGIBLE FIXED ASSETS

		Motor vehicles £
COST		
At 1 October 2023		14,360
Disposals		(14,360)
		<u> </u>
At 30 September 2024		-
DEPRECIATION		
At 1 October 2023		9,648
Eliminated on disposal		(9,648)
		<u> </u>
At 30 September 2024		-
NET BOOK VALUE		
At 30 September 2024		<u> </u>
		<u> </u>
At 30 September 2023		<u>4,712</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.24	30.9.23
	£	£
Gift Aid recoverable	<u>2,216</u>	<u>1,546</u>

Notes to the Financial Statements - continued
for the Year Ended 30 September 2024

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.24	30.9.23
	£	£
Accrued expenses	<u>1,680</u>	<u>1,620</u>

9. MOVEMENT IN FUNDS

	At 1.10.23 £	Net movement in funds £	At 30.9.24 £
Unrestricted funds			
General fund	35,413	(23,686)	11,727
Restricted funds			
Chesed fund	5,805	4,346	10,151
TOTAL FUNDS	<u>41,218</u>	<u>(19,340)</u>	<u>21,878</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	72,544	(96,230)	(23,686)
Restricted funds			
Chesed fund	12,999	(8,653)	4,346
TOTAL FUNDS	<u>85,543</u>	<u>(104,883)</u>	<u>(19,340)</u>

Notes to the Financial Statements - continued
for the Year Ended 30 September 2024

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.10.22 £	Net movement in funds £	Transfers between funds £	At 30.9.23 £
Unrestricted funds				
General fund	9,858	16,065	(12,189)	13,734
Ukraine General Fund	21,679	-	-	21,679
	<u>31,537</u>	<u>16,065</u>	<u>(12,189)</u>	<u>35,413</u>
Restricted funds				
Chesed fund	12,935	(19,319)	12,189	5,805
	<u>12,935</u>	<u>(19,319)</u>	<u>12,189</u>	<u>5,805</u>
TOTAL FUNDS	<u>44,472</u>	<u>(3,254)</u>	<u>-</u>	<u>41,218</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	97,484	(81,419)	16,065
Ukraine General Fund	7,355	(7,355)	-
	<u>104,839</u>	<u>(88,774)</u>	<u>16,065</u>
Restricted funds			
Chesed fund	8,501	(27,820)	(19,319)
	<u>8,501</u>	<u>(27,820)</u>	<u>(19,319)</u>
TOTAL FUNDS	<u>113,340</u>	<u>(116,594)</u>	<u>(3,254)</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.

Notes to the Financial Statements - continued
for the Year Ended 30 September 2024

10. RELATED PARTY DISCLOSURES

There were no related party transactions, other than those disclosed in note 4 to these accounts.

11. INDEPENDENT EXAMINER'S REMUNERATION

	2024	2023
	£	£
Independent Examiner's remuneration	1,680	1,620

Aliyah Highways**Detailed Statement of Financial Activities**
for the Year Ended 30 September 2024

	30.9.24 £	30.9.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations and gifts	85,384	113,226
Investment income		
Deposit account interest	159	114
Total incoming resources	85,543	113,340
EXPENDITURE		
Charitable activities		
Fundraising, promotion & education	5,164	5,192
Depreciation of tangible fixed assets	-	1,571
Loss on sale of tangible fixed assets	1,712	-
Grants to institutions	40,810	53,633
Grants to individuals	38,190	38,102
	85,876	98,498
Support costs		
Management		
Accounting	1,680	1,620
Travel	-	59
Admin & secretarial	7,967	2,228
Aid expenses	9,360	14,189
	19,007	18,096
Total resources expended	104,883	116,594
Net expenditure	(19,340)	(3,254)

This page does not form part of the statutory financial statements