ISRAELI SCOUTS WESTERN EUROPE

England & Wales · Charity number 1156815

Details

Status	Registered
Legal form	CIO
Registered	2014-04-28
Register	View on the Charity Commission register

Contact

Address	Central House 1 Ballards Lane London N3 1LQ
Phone	02083715285
Email	info-europe@israelscouts.org
Website	www.israeliscoutseu.org

Activities

Objects: 1. TO PROMOTE THE DEVELOPMENT OF YOUNG PEOPLE, IN PARTICULAR BUT NOT EXCLUSIVELY HEBREW SPEAKING YOUNG PEOPLE, IN ACHIEVING THEIR FULL PHYSICAL, INTELLECTUAL, SOCIAL AND SPIRITUAL POTENTIALS, AS INDIVIDUALS, AS RESPONSIBLE CITIZENS, AND AS MEMBERS OF THEIR LOCAL, NATIONAL AND INTERNATIONAL COMMUNITIES.2. TO HELP YOUNG PEOPLE, ESPECIALLY BUT NOT EXCLUSIVELY THROUGH LEISURE TIME ACTIVITIES, SO AS TO DEVELOP THEIR CAPABILITIES THAT THEY MAY GROW TO FULL MATURITY AS INDIVIDUALS AND MEMBERS OF SOCIETY.3. THE PROMOTION OF EQUALITY AND DIVERSITY FOR THE PUBLIC BENEFIT BY(FOR EXAMPLE):(A) THE ELIMINATION OF DISCRIMINATION ON THE GROUNDS OF RACE, GENDER, DISABILITY,SEXUAL ORIENTATION OR RELIGION;(B) ADVANCING EDUCATION AND RAISING AWARENESS IN EQUALITY AND DIVERSITY;(C) PROMOTING ACTIVITIES TO FOSTER UNDERSTANDING BETWEEN PEOPLE FROM DIVERSE BACKGROUNDS;(D) CONDUCTING OR COMMISSIONING RESEARCH ON EQUALITY AND DIVERSITY ISSUES AND PUBLISHING THE RESULTS TO THE PUBLIC;(E) ULTIVATING A SENTIMENT IN FAVOUR OF EQUALITY AND DIVERSITY.4. THE PROMOTION OF RACIAL HARMONY FOR THE PUBLIC BENEFIT BY: (FOR EXAMPLE)(A) PROMOTING KNOWLEDGE AND MUTUAL UNDERSTANDING BETWEEN DIFFERENT RACIAL GROUPS;(B) ADVANCING EDUCATION AND RAISING AWARENESS ABOUT DIFFERENT RACIAL GROUPS TO PROMOTE GOOD RELATIONS BETWEEN PERSONS OF DIFFERENT RACIAL GROUPS;(C) WORKING TOWARDS THE ELIMINATION OF DISCRIMINATION ON THE GROUNDS OF RACE.

Activities: Educational activities for children and young adults to strengthen the connection to their local, national and international communities and identity.

Classification

- **How:** Provides Services
- **What:** Education/training
- **Who:** Children/young People

Geography

- Barnet

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£706,928	£669,412	£293,097	2
2023-12-31	£549,642	£557,515	£255,580	2
2022-12-31	£411,954	£384,415	-	-
2021-12-31	£299,847	£240,574	-	-
2020-12-31	£249,660	£191,502	-	-

Trustees

Name	Role	Appointed
Anat Lea Koren Dalgleish		2023-07-24
Elad Sanderovich		2020-12-01
Eran Benyanimi		2022-03-24
Hait Gilad		2025-09-05
MANUELA LEA RATHAUS-ALPER		2014-03-12

ISRAELI SCOUTS WESTERN EUROPE

England & Wales - Charity number 1156815

Accounts

Company Registration No: CE001825 (England and Wales)
(Charity Registration No: 1156815)

ISRAELI SCOUTS WESTERN EUROPE

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

ISRAELI SCOUTS WESTERN EUROPE

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ISRAELI SCOUTS WESTERN EUROPE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	E Benyamini E Sanderovich M L Rathaus-Alper A L K Dalgleish D Amira
Company Number	CE001825
Charity Number	1156815
Registered Office	Central House 1 Ballards Lane London N3 1LQ
Independent Examiner	FKGB Accounting Limited 201 Haverstock Hill Second Floor London NW3 4QG

The Trustees present their report and financial statements for the year ended 31 December 2024.

Objectives and activities

The charity's objectives include:

1. to promote the development of young people, in particular but not exclusively Hebrew speaking young people, in achieving their full physical, intellectual, social and spiritual potentials, as individuals, as responsible citizens, and as members of their local, national and international communities.

2. to help young people, especially but not exclusively through leisure time activities, so as to develop their capabilities that they may grow to full maturity as individuals and members of society.

3. to promote equality and diversity for the public benefit by (for example):
(a) the elimination of discrimination on the grounds of race, gender, disability, sexual orientation or religion;
(b) advancing education and raising awareness in equality and diversity;
(c) promoting activities to foster understanding between people from diverse backgrounds;
(d) conducting or commissioning research on equality and diversity issues and publishing the results to the public;
(e) cultivating a sentiment in favour of equality and diversity.

4. to promote racial harmony for the public benefit by: (for example)
(a) promoting knowledge and mutual understanding between different racial groups;
(b) advancing education and raising awareness about different racial groups to promote good relations between persons of different racial groups;
(c) working towards the elimination of discrimination on the grounds of race.

The trustees confirm that they have referred to the public benefit guidance by the Charity Commission when reviewing the charity's aims and objectives and in planning future activities.

For the benefit of the public, activities have expanded and are available to the community through many different events we arrange throughout the year. For example, a large scale community event for the whole family to celebrate Purim. The event included activities for the whole family, food and a performance.

Achievements and performance

We have experienced substantial growth in our activities in the UK, with successful chapters now operating in London, Manchester, and Cambridge. Outside and around London, we have launched new groups to reach and engage more children, further expanding our impact (such as Oxford and Richmond).

Beyond the UK, Israeli Scouts activities have also expanded across Europe, with established chapters operating in Spain, Portugal, the Netherlands, Germany, Switzerland, France, Hungary, Greece, and Cyprus. These chapters play a central role in strengthening Jewish and Israeli identity among youth, while building strong community ties in each country.

The Israeli Scouts have also established themselves as a leading organisation in planning and delivering key community events, including Jewish festivals celebration, Remembrance Day ceremony, and the Rabin memorial service.

To strengthen our professional standards, we have enhanced the quality of our training programme. Our staff has now expanded to include Educational Officers, who accompany and support the chapters in their activities.

Financial review

For details of the charity's financial position see page 6 of the financial statements. The charity does not aim to keep large sums of money in reserve. Some reserves may be maintained for specific periods, to be used as financial support for Aliya program participants who may require substantial amounts. The charity spends what is necessary and turns to Israel if there are any difficulties. At the year end the charity held reserves totalling £293,097 (2023: £255,580), made up of £276,373 restricted and £16,724 unrestricted reserves (2023: made up of £247,264 restricted and £8,316 unrestricted reserves).

Plans for future periods

In the coming year, the Trustees plan to continue delivering the regular programme of activities, including youth groups, camps, leadership training, and community events, ensuring that members benefit from a consistent and supportive environment. The charity will maintain its focus on providing safe, high-quality experiences that further its educational and community-building aims.

Risk management statement

The Trustees regularly review the key risks facing the charity and have established appropriate systems and procedures to mitigate them. They are satisfied that these arrangements are sufficient to safeguard the charity’s assets and ensure the continued delivery of its activities.

ISRAELI SCOUTS WESTERN EUROPE

REPORT OF THE TRUSTEES AND DIRECTORS

Structure, governance and management

The Charity is a Charitable Incorporated Organisation governed by a constitution dated 24 April 2014.
The Trustees who served during the year and up to the date of signature of the financial statements were:
E Benyamini
E Sanderovich
M L Rathaus-Alper
A L K Dalgleish
D Amira
The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Constitution.
The Trustees administer the charity on a day to day basis making whatever decisions they consider necessary to enable it to meet its objectives.
Apart from the first charity trustees, every trustee must be appointed (for a term of three years) by a resolution passed at a properly convened meeting of the charity trustees.
The trustees must have regard to the skills, knowledge and experience needed for the effective administration of the charity.
Newly appointment trustees undergo induction training to brief them on their legal obligations under charity law.
Trustees are also are provided with a copy of the charity's constitution and a copy of the charity's latest financial statement, in order that they can obtain a sufficient level of knowledge to enable them to perform their roles effectively.

Remuneration policy for key management personnel

The trustees of the charity do not receive remuneration.
The charity employs 2 staff members.

The Trustees' report was approved by the Board of Trustees.

....	....
Name: E Benyamini	Name: M Rathaus Alper
Position: Trustee	Position: Trustee
Dated: 28/10/2025	Dated: 28/10/2025

ISRAELI SCOUTS WESTERN EUROPE

INDEPENDENT EXAMINER'S REPORT

We report on the accounts of the charity for the period ended 31 December 2024, which are set out on pages 6 to 15.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 130 of the Charities Act 2011; or
- the accounts do not accord with the accounting records; or
- the accounts fail to comply with the accounting requirements of the Charities Act 2011.

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.

……………………………………………………

Farley Kaye FCA
FKGB Accounting Limited
201 Haverstock Hill
Second Floor
London
NW3 4QG
Date: ……………………………………………

ISRAELI SCOUTS WESTERN EUROPE
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Restricted funds	Un-restricted funds	Total 2024	2023
		£	£	£	£
INCOMING RESOURCES					
Incoming resources from generated funds:					
Donations and legacies		420,350	64,808	485,158	255,348
Charitable activities		1,300	220,470	221,770	294,294
Total incoming resources	**2**	421,650	285,278	706,928	549,642
RESOURCES EXPENDED					
Charitable Activities:					
Charitable activities	**3**	(87,022)	(440,707)	(527,730)	(378,717)
Costs of Generating Funds:					
Support costs	**4**	(134,857)	(6,825)	(141,682)	(178,798)
Total resources expended		(221,879)	(447,533)	(669,412)	(557,515)
NET MOVEMENT IN FUNDS		199,771	(162,254)	37,517	(7,873)
Funds balance 1 January 2024		219,402	36,178	255,580	263,453
Change in restricted status		(142,800)	142,800	-	-
TOTAL FUNDS CARRIED FORWARDS	**10**	276,373	16,724	293,097	255,580

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

ISRAELI SCOUTS WESTERN EUROPE
BALANCE SHEET
AS AT 31 DECEMBER 2024

	Notes	2024 £	2024 £	2023 £	2023 £
FIXED ASSETS					
Tangible assets	**7**		856		1,146
CURRENT ASSETS					
Debtors	**8**	293,990		274,473	
Bank	**11**	172,832		143,514	
		466,822		417,987	
Creditors: Amounts falling due within one year	**9**	(174,581)		(163,553)	
NET CURRENT ASSETS/LIABILITIES			292,241		254,434
TOTAL ASSETS LESS CURRENT LIABILITIES			293,097		255,580
FUNDS OF THE CHARITY					
Restricted Funds	**10**		276,373		247,264
Unrestricted Funds			16,724		8,316
TOTAL FUNDS			293,097		255,580

These financial statements have been subject to independent examination under section 145 of the Charities Act 2011.

The report of the independent examiner has been included with these financial statements.

The trustees acknowledge their responsibilities for:
(a) ensuring that the charitable company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006.
(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 profit or loss 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 the Charities Act 2011 and the Charities SORP (FRS 102) relating to financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Companies Act 2006, and the Charities Act 2011.

These financial statements were approved and authorised for issue by the Board of Trustees on ……………………. and signed on their behalf by:

………………………… ……………………………….

E Benyamini **M Rathaus Alper**
Trustee **Trustee**

1 Accounting policies

Charity information

Israeli Scouts Western Europe is a Charitable Incorporated Organisation governed by a constitution dated 24 April 2014.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011 and “Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)” (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary a mounts in these financial statements are rounded to the nearest pound.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

These financial statements have been prepared on a going concern basis. The directors, having considered the financial position of the charity for a period of at least twelve months from the date of signing these financial statements, have no reason to believe that a material uncertainty exists that may cast doubt about the ability of the charity to continue as a going concern. Accordingly the directors have a reasonable expectation that the charity will continue in operational existence and therefore they continue to adopt the going concern basis of accounting to prepare the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are funds subject to specific conditions imposed by the donors.

1.4 Incoming resources

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

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

All expenditure is inclusive of irrecoverable VAT.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

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

Computers	25% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

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

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are initially measured at transaction price and subsequently carried at amortised cost. Financial assets include cash and debtors; financial liabilities include creditors and accruals

Basic financial assets

Financial assets and liabilities are initially measured at transaction price and subsequently carried at amortised cost. Financial assets include cash and debtors; financial liabilities include creditors and accruals.

Basic financial liabilities

Basic financial liabilities, including creditors are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 INCOME OF THE CHARITY

DONATIONS AND LEGACIES	Restricted	Un-restricted	Total 2024	Total 2023
	£	£	£	£
Donations and gifts				
Donations	-	32,308	32,308	26,568
UJIA Grant	-	32,500	32,500	32,500
Hagshama / WZO	46,889	-	46,889	48,657
Services from Tzabar Olami	371,066	-	371,066	145,000
Uniforms donation	2,396	-	2,396	2,624
	420,350	64,808	485,158	255,349

CHARITABLE ACTIVITES	Restricted	Un-restricted	Total 2024	Total 2023
	£	£	£	£
Programme revenue	1,300	220,470	221,770	294,294
	1,300	220,470	221,770	294,294
TOTAL INCOME	**421,650**	**285,278**	**706,928**	**549,643**

3 EXPENDITURE ON CHARITABLE ACTIVITIES

	Restricted	Unrestricted	Total 2024	Total 2023
	£	£	£	£
Tzabar ISWE programmes				
General costs	-	826	826	1,000
Bar/Bat Miztvah	-	925	925	506
Mosaic - Israeli communities	-	68,897	68,897	1,716
Kaytana summer programme	-	8,758	8,758	8,648
Hanhaga - Scouts programme				
Hanhaga General	6,091	165,797	171,888	92,852
Mosaic - Educational programmes	-	-	-	48,362
Sabres events	-	15,333	15,333	17,096
Leadership camp	-	70,517	70,517	34,924
Garin Tzabar Programs				
Summer Seminar 1	10,622	-	10,622	7,738
Summer Seminar 2	10,256	-	10,256	7,841
Summer Seminar 3	12,026	-	12,026	9,492
Winter Seminar 1	19,657	-	19,657	20,357
Winter Seminar 2	1,317	-	1,317	(8)
General program costs	27,054	12,056	39,110	36,119
Tzofim Shvatim scouting branches				
Geshem - Manchester	-	7,566	7,566	5,273
Halutz - London	-	90,248	90,248	80,771
Nahal - Cambridge	-	(2,990)	(2,990)	1,538
Ofek - Other communities	-	2,774	2,774	4,492
Total expenditure of charitable activities	87,022	440,707	527,730	378,717

4 COSTS OF GENERATING FUNDS - SUPPORT COSTS

	Restricted	Unrestricted	Total 2024	Total 2023
	£	£	£	£
Tzabar ISWE programmes				
General costs	6,743	341	7,084	8,940
Bar/Bat Miztvah	6,743	341	7,084	8,940
Mosaic - Israeli communities	6,743	341	7,084	8,940
Kaytana summer programme	13,486	683	14,168	17,880
Hanhaga - Scouts programme				
Hanhaga General	13,486	683	14,168	17,880
Mosaic - Educational programmes	-	-	-	-
Sabres events	6,743	341	7,084	8,940
Leadership camp	13,486	683	14,168	17,880
Garin Tzabar Programs				
Summer Seminar 1	6,743	341	7,084	8,940
Summer Seminar 2	6,743	341	7,084	8,940
Summer Seminar 3	6,743	341	7,084	8,940
Winter Seminar 1	5,394	273	5,667	7,152
Winter Seminar 2	5,394	273	5,667	7,152
General program costs	2,697	137	2,834	3,576
Tzofim Shvatim scouting branches				
Geshem - Manchester	9,440	478	9,918	12,516
Halutz - London	13,486	683	14,168	17,880
Nahal - Cambridge	4,046	205	4,250	5,364
Ofek - Other communities	6,743	341	7,084	8,940
Total support costs	134,857	6,825	141,682	178,798
TOTAL EXPENSES	**221,879**	**447,533**	**669,412**	**557,515**

5 TRUSTEES' REMUNERATION AND BENEFITS

None of the Trustees (or any persons connected with them) received any remuneration , benefits or reimbursement of expenses from the charity during the year (2023 - £nil).

6 STAFF COSTS

	2024	2023
	£	£
Salary and wages for staff on payroll	27,705	23,213
Pensions	459	446
Events and programme staff	231,339	99,355
	259,503	123,014

No employee received emoluments in excess of £60,000.

The average monthly number of full-time equivalent employees during the year was as follows:

	2024	2023
	number	number
Administration	2	2

7 Tangible Fixed Assets

	Computer	Total
	£	£
Cost		
As at 1 January 2024	3,180	3,180
Additions/disposals	-	-
As at 31 December 2024	3,180	3,180
Depreciation		
As at 1 January 2024	2,034	2,034
Charge for the year	290	290
As at 31 December 2024	2,324	2,324
Net book value		
As at 31 December 2024	856	856
As at 31 December 2023	1,146	1,146

8 Debtors

	2024 £	2023 £
Other debtors	271,954	241,828
Prepayments and accrued income	22,036	32,645
	293,990	274,473

9 Other creditors: amounts falling due within one year

	2024 £	2023 £
Other creditors	50,693	31,627
Trade creditors	21,875	74,810
Accruals and deferred income	102,013	57,270
Tax and social security	-	(154)
	174,581	163,553

10 Restricted funds movement

	At 1 January 2024	Change in status	Incoming resources	Resources expensed	At 31 December 2024
Garin Tzabar program	219,402	(142,800)	380,020	(180,249)	276,373
Salaries	-	-	41,176	(41,176)	-
Uniforms	-	-	454	(454)	-
	219,402	(142,800)	421,650	(221,879)	276,373

A donor with restricted funds owing to the Charity paid £142,800 in cash in 2024. The restricted status has been released by the donor in writing.

11 Cash funds breakdown

Description	HSBC	PayPal/ Stripe	Petty cash	Total
Restricted	-	-	-	-
Unrestricted	66,548	106,227	57	172,832
	66,548	106,227	57	172,832

12 Related party disclosures

Controlling party

The charity is limited by guarantee and has no share capital, thus no single party controls the charity.

Accounts

Company Registration No: CE001825 (England and Wales)
(Charity Registration No: 1156815)

ISRAELI SCOUTS WESTERN EUROPE

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

ISRAELI SCOUTS WESTERN EUROPE

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ISRAELI SCOUTS WESTERN EUROPE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	E Benyamini E Sanderovich M L Rathaus-Alper A L K Dalgleish (appointed 24/07/2023) D Amira (appointed 24/07/2023) H J Daniel (resigned 23/08/2023) S A Saunders (resigned 23/08/2023) C C Cohen (resigned 23/08/2023)
Company Number	CE001825
Charity Number	1156815
Registered Office	Central House 1 Ballards Lane London N3 1LQ
Independent Examiner	FKGB Accounting Limited 201 Haverstock Hill Second Floor London NW3 4QG

REPORT OF THE TRUSTEES AND DIRECTORS

The Trustees present their report and financial statements for the year ended 31 December 2023.

Objectives and activities

The charity's objectives include:

1. to promote the development of young people, in particular but not exclusively Hebrew speaking young people, in achieving their full physical, intellectual, social and spiritual potentials, as individuals, as responsible citizens, and as members of their local, national and international communities.

2. to help young people, especially but not exclusively through leisure time activities, so as to develop their capabilities that they may grow to full maturity as individuals and members of society.

3. to promote equality and diversity for the public benefit by (for example):
(a) the elimination of discrimination on the grounds of race, gender, disability, sexual orientation or religion;
(b) advancing education and raising awareness in equality and diversity;
(c) promoting activities to foster understanding between people from diverse backgrounds;
(d) conducting or commissioning research on equality and diversity issues and publishing the results to the public;
(e) cultivating a sentiment in favour of equality and diversity.

4. to promote racial harmony for the public benefit by: (for example)
(a) promoting knowledge and mutual understanding between different racial groups;
(b) advancing education and raising awareness about different racial groups to promote good relations between persons of different racial groups;
(c) working towards the elimination of discrimination on the grounds of race.

The trustees confirm that they have referred to the public benefit guidance by the Charity Commission when reviewing the charity's aims and objectives and in planning future activities.

For the benefit of the public, activities have expanded and are available to the community through many different events we arrange throughout the year. For example, a large scale community event for the whole family to celebrate Purim. The event included activities for the whole family, food and a performance.

Achievements and performance

Substantial growth in our activities in the UK, with a successful branches in Manchester & West Hampstead, Cambridge and Borehamwood. We have also opened new groups in London to reach and engage more children, and established the Israeli Scouts as a leading organisation in planning events for the Community (such as - Hanuka event, Remembrance Day ceremony, Rabin memorial service). In order to improve professionally, there has been a rise in the quality of the training programme for our staff, who now receive special training from Israel.

Financial review

For details of the charity's financial position see page 5 of the financial statements. The charity does not aim to keep large sums of money in reserve. Some reserves may be maintained for specific periods, to be used as financial support for Aliya program participants who may require substantial amounts. The charity spends what is necessary and turns to Israel if there are any difficulties. At the year end the charity held free reserves totalling £247,805 (2022: £263,542), made up of £246,058 restricted and £1,747 unrestricted reserves. (2022 restated: made up of £150,378 restricted and £113,075 unrestricted reserves).

Structure, governance and management

The Charity is a Charitable Incorporated Organisation governed by a constitution dated 24 April 2014. The Trustees who served during the year and up to the date of signature of the financial statements were:

Eran Benyanimi
Elad Sanderovich
Manuela Lea Rathaus-Alper
Anat Lea Koren Dalgleish (appointed 24/07/2023)
Daniel Amira (appointed 24/07/2023)
H J Daniel (resigned 23/08/2023)
S A Saunders (resigned 23/08/2023)
C C Cohen (resigned 23/08/2023)

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Constitution.
The Trustees administer the charity on a day to day basis making whatever decisions they consider necessary to enable it to meet its objectives.
Apart from the first charity trustees, every trustee must be appointed (for a term of three years) by a resolution passed at a properly convened meeting of the charity trustees.
The trustees must have regard to the skills, knowledge and experience needed for the effective administration of the charity.
Newly appointment trustees undergo induction training to brief them on their legal obligations under charity law.
Trustees are also are provided with a copy of the charity's constitution and a copy of the charity's latest financial statement, in order that they can obtain a sufficient level of knowledge to enable them to perform their roles effectively.

The Trustees' report was approved by the Board of Trustees.

Eran Benyamini
....

Name: Eran Benyamini
Position: Trustee
Dated: 31/10/2024

....

Name: Manuela Rathaus-Alper
Position:Trustee
Dated: 31/10/2024

ISRAELI SCOUTS WESTERN EUROPE

INDEPENDENT EXAMINER'S REPORT

We report on the accounts of the charity for the period ended 31 December 2023, which are set out on pages 5 to 13.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act or
- the accounts do not accord with the accounting records I have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

....

Farley Kaye FCA
FKGB Accounting LTD
201 Haverstock Hill
Second Floor
London
NW3 4QG

Date: ..31/10/2024.............................

ISRAELI SCOUTS WESTERN EUROPE
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Restricted funds	Un-restricted funds	Total 2023	2022
		£	£	£	£
INCOMING RESOURCES					
Incoming resources from generated funds:					
Donations and legacies		196,280	59,068	255,348	270,864
Charitable activities		-	294,294	294,294	141,090
Total incoming resources	**2**	196,280	353,362	549,642	411,954
RESOURCES EXPENDED					
Charitable Activities:					
Charitable activities	**3**	(111,477)	(426,706)	(538,183)	(374,583)
Costs of Generating Funds:					
Support costs	**4**	(2,395)	(16,937)	(19,332)	(12,832)
Total resources expended		(113,872)	(443,643)	(557,515)	(387,415)
NET MOVEMENT IN FUNDS		82,408	(90,281)	(7,873)	24,539
Funds balance 1 January 2022 (restated)		164,856	98,597	263,453	238,913
TOTAL FUNDS CARRIED FORWARDS	**10**	247,264	8,316	255,580	263,452

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

ISRAELI SCOUTS WESTERN EUROPE
BALANCE SHEET
AS AT 31 DECEMBER 2023

	Notes	2023	2023	2022	2022
		£	£	£	£
FIXED ASSETS					
Tangible assets	7		1,146		-
CURRENT ASSETS					
Debtors	8	274,473		182,702	
Bank	11	143,514		163,612	
		417,987		346,314	
Creditors: Amounts falling due within one year	9	(163,553)		(82,862)	
NET CURRENT ASSETS/LIABILITIES			254,434		263,452
TOTAL ASSETS LESS CURRENT LIABILITIES			255,580		263,452
FUNDS TO CHARITY					
Restricted Funds	10		247,264		150,378
Unrestricted Funds			8,316		113,075
TOTAL FUNDS			255,580		263,452

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2023 in accordance with Section 476 of the Companies Act 2006. The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The trustees acknowledge their responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006.

(b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss 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 company.

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.

These financial statements were approved and authorised for issue by the Board of Trustees on …30/10/2024….. and signed on their behalf by:

Eran Benyamini
…………………………

Name: Eran Benyaminiy
Position: Trustee

…………………………………

Name: Manuela Rathaus-Alper
Position: Trustee

1 Accounting policies

Charity information

Israeli Scouts Western Europe is a Charitable Incorporated Organisation governed by a constitution dated 24 April 2014.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling , which is the functional currency of the charity. Monetary a mounts in these financial statements are rounded to the nearest pound.

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

1.2 Going concern

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

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are funds subject to specific conditions imposed by the donors.

1.4 Incoming resources

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

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

All expenditure is inclusive of irrecoverable VAT.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

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

Computers	25% straight line
Motor vehicles	25% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

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

Intangible assets with indefinite useful lives and intangible assets not yet available for use are tested for impairment annually, and whenever there is an indication that the asset may be impaired.

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 ‘Basic Financial Instruments’ and Section 12 ‘Other Financial Instruments Issues’ of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 INCOME OF THE CHARITY

DONATIONS AND LEGACIES	Restricted	Un-restricted	Total 2023	Total 2022
	£	£	£	£
Donations and gifts				
Donations	-	26,568	26,568	36,939
UJIA Grant	-	32,500	32,500	32,500
Hagshama / WZO	48,657	-	48,657	45,685
Services from Tzabar Olami	145,000	-	145,000	154,530
Other income	2,624	-	2,624	1,210
	196,280	59,068	255,349	270,864

CHARITABLE ACTIVITES	Restricted	Un-restricted	Total 2023	Total 2022
	£	£	£	£
Programme revenue	-	294,294	294,294	141,090
	-	294,294	294,294	141,090
TOTAL INCOME	**196,280**	**353,362**	**549,643**	**411,954**

3 EXPENSES OF THE CHARITY

	Restricted	Un-restricted	Total 2023	Total 2022
	£	£	£	£
Staff costs	4,818.0	118,196.0	123,014.0	89,575.0
Programme expenses - General (Including Shevet Halutz)	17,101.4	150,669.6	167,771.0	44,113.0
Programme expenses - Israel area	(27.6)	(2,354.4)	(2,382.0)	27,388.0
Advertising	257.0	936.0	1,193.0	2,757.0
Uniforms	1,206.0	1,493.0	2,699.0	889.0
Office expenses	-	1,306.0	1,306.0	808.0
Computer and software	-	2,540.0	2,540.0	2,071.0
Rent and rates	244.9	37,077.2	37,322.0	28,471.0
Programme Co-ordinator costs	80,735.4	11,138.6	91,874.0	104,839.0
Foreign exchange rate loss (gain)	13,399.9	(1,580.9)	11,819.0	(362.0)
Education costs (Komunah)	-	5,438.0	5,438.0	10,000.0
Insurance	16.6	8,421.4	8,438.0	5,817.0
Travel costs	(6,275.1)	90,852.1	84,577.0	56,350.0
Telephone	-	2,574.0	2,574.0	1,867.0
Charitable expenses	111,477	426,706	538,183	374,583

4 SUPPORT COSTS

	Restricted	Un-restricted	Total 2023	Total 2022
	£	£	£	£
Accountancy	-	8,800	8,800	9,800
Depreciation	-	12	12	-
Legal and professional	-	-	-	-
Gifts	791	6,161	6,952	884
Staff training	1,605	1,963	3,568	2,148
	2,395	16,937	19,332	12,832

5 TRUSTEES' REMUNERATION AND BENEFITS

None of the Trustees (or any persons connected with them) received any remuneration , benefits or reimbursement of expenses from the charity during the year (2022 - £NIL).

6 EMPLOYEES

	2023	2022
Number of employees		
The average monthly number of employees during the year was:	2	2

7 Tangible Fixed Assets

	Computer	Total
	£	£
Cost		
As at 1 January 2023	2,022	2,022
Additions/disposals	1,158	1,158
As at 31 December 2023	3,180	3,180
Depreciation		
As at 1 January 2023	2,022	2,022
Charge for the year	12	12
As at 31 December 2023	2,034	2,034
Net book value		
As at 31 December 2023	1,146	1,146
As at 31 December 2022	-	-

8 Debtors

	2023	2022
	£	£
Other debtors	241,828	165,554
Prepayments and accrued income	32,645	17,148
	274,473	182,702

9 Other creditors: amounts falling due within one year

	2023	2022
	£	£
Other creditors	31,627	11,872
Trade creditors	74,810	25,887
Accruals and deferred income	57,270	44,973
Tax and social security	(154)	130
	163,553	82,862

10 Restricted funds movement

	At 1 January 2023	Incoming resources	Resources expensed	At 31 December 2023
Garin Tzabar program	164,856	129,500	(76,354)	218,002
Salaries	-	37,518	(37,518)	-
Uniforms	-	-	-	-
	164,856	167,018	(113,872)	218,002

11 Cash funds breakdown

Description	HSBC	Paypal	Petty cash	Total
Restricted	90,000	51,768	-	141,768
Unrestricted	795	857	94	1,746
	90,795	52,625	94	143,514

ISRAELI SCOUTS WESTERN EUROPE

England & Wales - Charity number 1156815

Accounts

Company Registration No: CE001825 (England and Wales)
(Charity Registration No: 1156815)

ISRAELI SCOUTS WESTERN EUROPE

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

ISRAELI SCOUTS WESTERN EUROPE

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Balance Sheet	6
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LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	H J Daniel S A Saunders M L Rathaus-Alper C C Cohen E Sanderovich E Benyamini (appointed 24/03/2022)
Company Number	CE001825
Charity Number	1156815
Registered Office	Central House 1 Ballards Lane London N3 1LQ
Independent Examiner	FKGB Accounting Limited 201 Haverstock Hill Second Floor London NW3 4QG

ISRAELI SCOUTS WESTERN EUROPE

REPORT OF THE TRUSTEES AND DIRECTORS

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

Objectives and activities
The charity's objectives include:

1. to promote the development of young people, in particular but not exclusively Hebrew speaking young people, in achieving their full physical, intellectual, social and spiritual potentials, as individuals, as responsible citizens, and as members of their local, national and international communities.

2. to help young people, especially but not exclusively through leisure time activities, so as to develop their capabilities that they may grow to full maturity as individuals and members of society.
3. to promote equality and diversity for the public benefit by (for example):
(a) the elimination of discrimination on the grounds of race, gender, disability, sexual orientation or religion;
(b) advancing education and raising awareness in equality and diversity;
(c) promoting activities to foster understanding between people from diverse backgrounds;
(d) conducting or commissioning research on equality and diversity issues and publishing the results to the public;
(e) cultivating a sentiment in favour of equality and diversity.

4. to promote racial harmony for the public benefit by: (for example)
(a) promoting knowledge and mutual understanding between different racial groups;
(b) advancing education and raising awareness about different racial groups to promote good relations between persons of different racial groups;
(c) working towards the elimination of discrimination on the grounds of race.

The trustees confirm that they have referred to the public benefit guidance by the Charity Commission when reviewing the charity's aims and objectives and in planning future activities.
For the benefit of the public, activities have expanded and are available to the community through many different events we arrange throughout the year. For example, a large scale community event for the whole family to celebrate Purim. The event included activities for the whole family, food and a performance.

Achievements and performance
Substantial growth in our activities in the UK, with a successful branches in Manchester & West Hampstead, Cambridge and Borehamwood. We have also opened new groups in London to reach and engage more children, and established the Israeli Scouts as a leading organisation in planning events for the Community (such as - Hanuka event, Remembrance Day ceremony, Rabin memorial service). In order to improve professionally, there has been a rise in the quality of the training programme for our staff, who now receive special training from Israel.

Financial review
For details of the charity's financial position see page 5 of the financial statements. The charity does not aim to keep large sums of money in reserve. Some reserves may be maintained for specific periods, to be used as financial support for Aliya program participants who may require substantial amounts. The charity spends what is necessary and turns to Israel if there are any difficulties. At the year end the charity held free reserves totalling £263,542 (2021: £238,913), made up of £150,378 restricted and £113,075 unrestricted reserves. (2021 restated: made up of £100,423 restricted and £138,490 unrestricted reserves).

Structure, governance and management
The Charity is a Charitable Incorporated Organisation governed by a constitution dated 24 April 2014. The Trustees who served during the year and up to the date of signature of the financial statements were:
Harry Daniel
Scott Saunders
Manuela Lea Rathaus-Alper
Carlo Cali Cohen
Elad Sanderovich
E Benyamini (appointed 24/03/2022)

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Constitution.
The Trustees administer the charity on a day to day basis making whatever decisions they consider necessary to enable it to meet its objectives.
Apart from the first charity trustees, every trustee must be appointed (for a term of three years) by a resolution passed at a properly convened meeting of the charity trustees.
The trustees must have regard to the skills, knowledge and experience needed for the effective administration of the charity.
Newly appointment trustees undergo induction training to brief them on their legal obligations under charity law.
Trustees are also are provided with a copy of the charity's constitution and a copy of the charity's latest financial statement, in order that they can obtain a sufficient level of knowledge to enable them to perform their roles effectively.

The Trustees' report was approved by the Board of Trustees.

....	....
Harry Daniel	Scott Saunders
Trustee	Trustee
Dated: 20/9/23	Dated: 20/9/23

ISRAELI SCOUTS WESTERN EUROPE

INDEPENDENT EXAMINER'S REPORT

I report to the Trustees on my examination of the financial statements of Israeli Scouts Western Europe charity for the year ended 31 December 2022.

Responsibilities and basis of report

The Trustees of the charity are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act . In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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 that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 financial statements to be reached.

Date: 03/08/2023

Farley Kaye FCA
FKGB Accounting LTD
201 Haverstock Hill
Second Floor
London
NW3 4QG

ISRAELI SCOUTS WESTERN EUROPE
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Restricted funds	Un-restricted funds	Total 2022	2021
		£	£	£	£
INCOMING RESOURCES					
Incoming resources from generated funds:					
Donations and legacies		201,425	69,439	270,864	218,021
Charitable activities		-	141,090	141,090	81,826
Total incoming resources	**2**	201,425	210,529	411,954	299,847
RESOURCES EXPENDED					
Charitable Activities:					
Charitable activities	**3**	(150,496)	(224,087)	(374,583)	(228,284)
Costs of Generating Funds:					
Support costs	**4**	(975)	(11,857)	(12,832)	(12,290)
Total resources expended		(151,470)	(235,945)	(387,415)	(240,574)
NET MOVEMENT IN FUNDS		49,955	(25,416)	24,539	59,273
Funds balance 1 January 2021 (restated)		100,423	138,490	238,913	179,640
TOTAL FUNDS CARRIED FORWARDS	**10**	150,378	113,075	263,452	238,913

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

ISRAELI SCOUTS WESTERN EUROPE
BALANCE SHEET
AS AT 31 DECEMBER 2022

	Notes	2022	2022	2021 (restated)	2021 (restated)
		£	£	£	£
FIXED ASSETS					
Tangible assets	7		-		-
CURRENT ASSETS					
Debtors	8	182,702		107,857	
Bank	11	163,612		178,530	
		346,314		286,387	
Creditors: Amounts falling due within one year	9	(82,862)		(47,474)	
NET CURRENT ASSETS/LIABILITIES			263,452		238,913
TOTAL ASSETS LESS CURRENT LIABILITIES			263,452		238,913
FUNDS TO CHARITY					
Restricted Funds	10		150,378		100,423
Unrestricted Funds			113,075		138,490
TOTAL FUNDS			263,452		238,913

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2022 in accordance with Section 476 of the Companies Act 2006. The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The trustees acknowledge their responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006.

(b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss 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 company.

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.

These financial statements were approved and authorised for issue by the Board of Trustees on .... and signed on their behalf by:

....
H J Daniel
Trustee

....
Scott Saunders
Trustee

1 Accounting policies

Charity information

Israeli Scouts Western Europe is a Charitable Incorporated Organisation governed by a constitution dated 24 April 2014.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling , which is the functional currency of the charity. Monetary a mounts in these financial statements are rounded to the nearest pound.

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

1.2 Going concern

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

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are funds subject to specific conditions imposed by the donors.

1.4 Incoming resources

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

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

All expenditure is inclusive of irrecoverable VAT.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

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

Computers	25% straight line
Motor vehicles	25% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

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

Intangible assets with indefinite useful lives and intangible assets not yet available for use are tested for impairment annually, and whenever there is an indication that the asset may be impaired.

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.12 Restated totals for fund balances at year end 2021

On review of restricted funds processes we have restated the restricted and unrestricted fund balances as at year end 2021 to be in line with the determinations of the review. There was no change to the total funds reserves as stated in 2021.

2 INCOME OF THE CHARITY

DONATIONS AND LEGACIES	Restricted	Un-restricted	Total 2022	Total 2021
	£	£	£	£
Donations and gifts				
Donations	-	36,939	36,939	19,523
UJIA Grant	-	32,500	32,500	35,156
Hagshama / WZO	45,685	-	45,685	42,594
Services from Tzabar Olami	154,530	-	154,530	120,000
Other income	1,210	-	1,210	748
	201,425	69,439	270,864	218,021

CHARITABLE ACTIVITES	Restricted	Un-restricted	Total 2021	Total 2021
	£	£	£	£
Programme revenue	-	141,090	141,090	81,826
	-	141,090	141,090	81,826
TOTAL INCOME	**201,425**	**210,529**	**411,954**	**299,847**

3 EXPENSES OF THE CHARITY

	Restricted	Un-restricted	Total 2022	Total 2021
	£	£	£	£
Staff costs	8,000.0	81,575.0	89,575.0	66,040.0
Programme expenses - General (Including Shevet Halutz)	1,276.6	42,836.4	44,113.0	20,573.0
Programme expenses - Israel area	27,148.0	240.0	27,388.0	397.0
Advertising	311.7	2,445.3	2,757.0	1,416.0
Uniforms	889.0	-	889.0	5,723.0
Office expenses	200.0	608.0	808.0	974.0
Computer and software	-	2,071.0	2,071.0	1,969.0
Rent and rates	3,300.0	25,171.0	28,471.0	25,688.0
Programme Co-ordinator costs	104,838.9	0.1	104,839.0	95,861.0
Foreign exchange rate loss (gain)	21.0	(383.0)	(362.0)	(9,711.0)
Grants to Israel Scouts Amsterdam	-	-	-	3,595.0
Education costs (Komunah)	3,300.0	6,700.0	10,000.0	6,671.0
Insurance	-	5,817.0	5,817.0	1,128.0
Travel costs	1,210.7	55,139.3	56,350.0	6,225.0
Telephone	-	1,867.0	1,867.0	1,735.0
Charitable expenses	150,496	224,087	374,583	228,284

4 SUPPORT COSTS

	Restricted	Un-restricted	Total 2022	Total 2021
	£	£	£	£
Accountancy	-	9,800	9,800	7,800
Depreciation	-	-	-	356
Legal and professional	-	-	-	817
Gifts	-	884	884	2,264
Staff training	975	1,173	2,148	1,053
	975	11,857	12,832	12,290

5 TRUSTEES' REMUNERATION AND BENEFITS

None of the Trustees (or any persons connected with them) received any remuneration , benefits or reimbursement of expenses from the charity during the year (2021 - £NIL).

6 EMPLOYEES

	2022	2021
Number of employees		
The average monthly number of employees during the year was:	2	2

7 Tangible Fixed Assets

	Computer £	Total £
Cost		
As at 1 January 2022	2,022	2,022
Additions/disposals	-	-
As at 31 December 2022	2,022	2,022
Depreciation		
As at 1 January 2022	2,022	2,022
Charge for the year	-	-
As at 31 December 2022	2,022	2,022
Net book value		
As at 31 December 2022	-	-
As at 31 December 2021	-	-

8 Debtors

	2022	2021
	£	£
Trade debtors	-	2,277
Other debtors	165,554	100,781
Prepayments and accrued income	17,148	4,799
	182,702	107,857

9 Other creditors: amounts falling due within one year

	2022	2021
	£	£
Other creditors	11,872	6,726
Trade creditors	25,887	10,339
Accruals and deferred income	44,973	30,302
Tax and social security	130	107
	82,862	47,474

10 Restricted funds movement

	At 1 January 2022	Incoming resources	Resources expensed	At 31 December 2022
Garin Tzabar program	100,423	154,530	(104,896)	150,057
Salaries	-	45,685	(45,685)	-
Uniforms	-	1,210	(889)	321
	100,423	201,425	(151,469)	150,378

11 Cash funds breakdown

Description	HSBC	Paypal	Petty cash	Total
Restricted	-	321	-	321
Unrestricted	11,125	101,883	67	113,075
	11,125	102,204	67	113,396

ISRAELI SCOUTS WESTERN EUROPE

England & Wales - Charity number 1156815

Accounts

Company Registration No: CE001825 (England and Wales)
(Charity Registration No: 1156815)

ISRAELI SCOUTS WESTERN EUROPE

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

ISRAELI SCOUTS WESTERN EUROPE

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ISRAELI SCOUTS WESTERN EUROPE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	H J Daniel S A Saunders M L Rathaus-Alper C C Cohen E Sanderovich E Benyamini (appointed 24/03/2022)
Company Number	CE001825
Charity Number	1156815
Registered Office	Central House 1 Ballards Lane London N3 1LQ
Independent Examiner	FKGB Accounting Limited 201 Haverstock Hill Second Floor London NW3 4QG

The Trustees present their report and financial statements for the year ended 31 December 2021.

Objectives and activities
The charity's objectives include:

1. to promote the development of young people, in particular but not exclusively Hebrew speaking young people, in achieving their full physical, intellectual, social and spiritual potentials, as individuals, as responsible citizens, and as members of their local, national and international communities.

2. to help young people, especially but not exclusively through leisure time activities, so as to develop their capabilities that they may grow to full maturity as individuals and members of society.

3. to promote equality and diversity for the public benefit by (for example):
(a) the elimination of discrimination on the grounds of race, gender, disability, sexual orientation or religion;
(b) advancing education and raising awareness in equality and diversity;
(c) promoting activities to foster understanding between people from diverse backgrounds;
(d) conducting or commissioning research on equality and diversity issues and publishing the results to the public;
(e) cultivating a sentiment in favour of equality and diversity.

4. to promote racial harmony for the public benefit by: (for example)
(a) promoting knowledge and mutual understanding between different racial groups;
(b) advancing education and raising awareness about different racial groups to promote good relations between persons of different racial groups;
(c) working towards the elimination of discrimination on the grounds of race.

The trustees confirm that they have referred to the public benefit guidance by the Charity Commission when reviewing the charity's aims and objectives and in planning future activities.

For the benefit of the public, activities have expanded and are available to the community through many different events we arrange throughout the year. For example, a large scale community event for the whole family to celebrate Purim. The event included activities for the whole family, food and a performance.

Achievements and performance
Substantial growth in our activities in the UK, with a successful branch in Manchester & West Hampstead. We have also opened new groups in London to reach and engage more children, and established the Israeli Scouts as a leading organisation in planning events for the Community (such as - Hanuka event, Remembrance Day ceremony, Rabin memorial service). In order to improve professionally, there has been a rise in the quality of the training programme for our staff, who now receive special training from Israel.

Financial review

For details of the charity's financial position see page 5 of the financial statements. The charity does not aim to keep large sums of money in reserve. Some reserves may be maintained for specific periods, to be used as financial support for Aliya program participants who may require substantial amounts. The charity spends what is necessary and turns to Israel if there are any difficulties. At the year end the charity held free reserves totalling £235,461 (2020: £179,640).

Structure, governance and management

The Charity is a Charitable Incorporated Organisation governed by a constitution dated 24 April 2014. The Trustees who served during the year and up to the date of signature of the financial statements were:

Harry Daniel
Scott Saunders
Manuela Lea Rathaus-Alper
Carlo Cali Cohen
Elad Sanderovich
E Benyamini (appointed 24/03/2022)

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Constitution.

The Trustees administer the charity on a day to day basis making whatever decisions they consider necessary to enable it to meet its objectives.

Apart from the first charity trustees, every trustee must be appointed (for a term of three years) by a resolution passed at a properly convened meeting of the charity trustees.

The trustees must have regard to the skills, knowledge and experience needed for the effective administration of the charity.

Newly appointment trustees undergo induction training to brief them on their legal obligations under charity law.

Trustees are also are provided with a copy of the charity's constitution and a copy of the charity's latest financial statement, in order that they can obtain a sufficient level of knowledge to enable them to perform their roles effectively.

The Trustees' report was approved by the Board of Trustees.

....	....
Harry Daniel	Scott Saunders
Trustee	Trustee
Dated: 14/12/2022	Dated: 14/12/2022

ISRAELI SCOUTS WESTERN EUROPE

INDEPENDENT EXAMINER'S REPORT

I report to the Trustees on my examination of the financial statements of Israeli Scouts Western Europe charity for the year ended 31 December 2021.

Responsibilities and basis of report

The Trustees of the charity are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act . In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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 that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 financial statements to be reached.

Date:

Farley Kaye FCA
FKGB Accounting LTD
201 Haverstock Hill
Second Floor
London
NW3 4QG

ISRAELI SCOUTS WESTERN EUROPE
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	Restricted funds	Un-restricted funds	Total 2021	31.12.2020
		£	£	£	£
INCOMING RESOURCES					
Incoming resources from generated funds:					
Donations and legacies		182,397	35,624	218,021	197,182
Charitable activities		-	81,826	81,826	52,478
Total incoming resources	2	182,397	117,450	299,847	249,660
RESOURCES EXPENDED					
Charitable Activities:					
Charitable activities	3	(158,258)	(70,026)	(228,284)	(181,810)
Costs of Generating Funds:					
Support costs	4	-	(12,290)	(12,290)	(9,692)
Total resources expended		(158,258)	(82,316)	(240,574)	(191,502)
NET MOVEMENT IN FUNDS		24,139	35,134	59,273	58,158
Funds balance 1 January 2021		-	179,640	179,640	121,482
TOTAL FUNDS CARRIED FORWARDS	10	24,139	214,774	238,913	179,640

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

ISRAELI SCOUTS WESTERN EUROPE
BALANCE SHEET
AS AT 31 DECEMBER 2021

	Notes	2021 £	2021 £	2020 £	2020 £
FIXED ASSETS					
Tangible assets	7		-		356
CURRENT ASSETS					
Debtors	8	107,857		94,821	
Bank	11	178,530		158,066	
		286,387		252,887	
Creditors: Amounts falling due within one year	9	(47,474)		(73,603)	
NET CURRENT ASSETS/LIABILITIES			238,913		179,284
TOTAL ASSETS LESS CURRENT LIABILITIES			238,913		179,640
FUNDS TO CHARITY					
Restricted Funds	10		24,139		-
Unrestricted Funds			214,774		179,640
TOTAL FUNDS			238,913		179,640

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2021 in accordance with Section 476 of the Companies Act 2006. The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The trustees acknowledge their responsibilities for:
(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006.
(b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss 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 company.

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.

These financial statements were approved and authorised for issue by the Board of Trustees on ..14/12/2022....... and signed on their behalf by:

H J Daniel
Trustee

Scott Saunders
Trustee

1 Accounting policies

Charity information

Israeli Scouts Western Europe is a Charitable Incorporated Organisation governed by a constitution dated 24 April 2014.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling , which is the functional currency of the charity. Monetary a mounts in these financial statements are rounded to the nearest pound.

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

1.2 Going concern

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

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are funds subject to specific conditions imposed by the donors.

1.4 Incoming resources

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

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

All expenditure is inclusive of irrecoverable VAT.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

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

Computers	25% straight line
Motor vehicles	25% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

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

Intangible assets with indefinite useful lives and intangible assets not yet available for use are tested for impairment annually, and whenever there is an indication that the asset may be impaired.

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 INCOME OF THE CHARITY

DONATIONS AND LEGACIES	**Restricted**	**Un-restricted**	**Total 2021**	**Total 2020**
	£	**£**	**£**	**£**
Donations and gifts				
Donations	19,055	468	19,523	18,611
UJIA Grant	-	35,156	35,156	38,093
Hagshama / WZO	42,594	-	42,594	40,288
Services from Tzabar Olami	120,000	-	120,000	100,000
Other income	748	-	748	190
	182,397	35,624	218,021	197,182

CHARITABLE ACTIVITES	**Restricted**	**Un-restricted**	**Total 2021**	**Total 2020**
	£	**£**	**£**	**£**
Programme revenue	-	81,826	81,826	52,478
	-	81,826	81,826	52,478
TOTAL INCOME	**182,397**	**117,450**	**299,847**	**249,660**

3 EXPENSES OF THE CHARITY

	Restricted	Un-restricted	Total 2021	Total 2020
	£	£	£	£
Staff costs	42,594	23,446	66,040	38,400
Programme expenses - General (Including Shevet Halutz)	19,055	1,518	20,573	2,538
Programme expenses - Israel area	-	397	397	6,309
Advertising	-	1,416	1,416	801
Uniforms	748	4,975	5,723	322
Office expenses	-	974	974	533
Computer and software	-	1,969	1,969	1,518
Contractor expense	-	-	-	800
Rent and rates	-	25,688	25,688	19,453
Programme Co-ordinator costs	95,861	-	95,861	79,172
Foreign exchange rate loss (gain)	-	(9,711)	(9,711)	4,733
Grants to Israel Scouts Amsterdam	-	3,595	3,595	3,000
Education costs (Komunah)	-	6,671	6,671	7,584
Insurance	-	1,128	1,128	2,534
Travel costs	-	6,225	6,225	12,165
Telephone	-	1,735	1,735	1,948
Charitable expenses	158,258	70,026	228,284	181,810

4 SUPPORT COSTS

	Restricted	Un-restricted	Total 2021	Total 2020
	£	£	£	£
Accountancy	-	7,800	7,800	7,990
Depreciation	-	356	356	505
Gain on sale of asset	-	-	-	-
Legal and professional	-	817	817	100
Gifts	-	2,264	2,264	590
Staff training	-	1,053	1,053	507
	-	12,290	12,290	9,692

5 TRUSTEES' REMUNERATION AND BENEFITS

None of the Trustees (or any persons connected with them) received any remuneration , benefits or reimbursement of expenses from the charity during the year (2020 - £NIL).

6 EMPLOYEES

	2021	2020
Number of employees		
The average monthly number of employees during the year was:	2	2

7 Tangible Fixed Assets

	Computer £	Total £
Cost		
As at 1 January 2021	2,022	2,022
Additions/disposals	-	-
As at 31 December 2021	2,022	2,022
Depreciation		
As at 1 January 2021	1,666	1,666
Charge for the year	356	356
As at 31 December 2021	2,022	2,022
Net book value		
As at 31 December 2021	-	-
As at 31 December 2020	356	356

8 Debtors

	2021	2020
	£	£
Trade debtors	2,277	-
Other debtors	100,781	94,417
Prepayments and accrued income	4,799	404
	107,857	94,821

9 Other creditors: amounts falling due within one year

	2021	2020
	£	£
Other creditors	6,726	50,062
Trade creditors	10,339	5,633
Accruals and deferred income	30,302	17,700
Tax and social security	107	208
	47,474	73,603

10 Restricted funds cash movement

	At 1 January 2021	Incoming resources	Resources expensed	At 31 December 2021
Garin Tzabar program	-	139,055	(114,916)	24,139
Salaries	-	42,594	(42,594)	-
Uniforms	-	748	(748)	-
	-	182,397	(158,258)	24,139

11 Cash funds breakdown

Description	HSBC	Paypal	Petty cash	Total
Restricted	24,139	-	-	24,139
Unrestricted	3,606	150,474	311	154,391
	27,745	150,474	311	178,530

ISRAELI SCOUTS WESTERN EUROPE

England & Wales - Charity number 1156815

Accounts

Company Registration No: CE001825 (England and Wales)
(Charity Registration No: 1156815)

ISRAELI SCOUTS WESTERN EUROPE

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

ISRAELI SCOUTS WESTERN EUROPE

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LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	H J Daniel S A Saunders M L Rathaus-Alper C C Cohen E Sanderovich
Company Number	CE001825
Charity Number	1156815
Registered Office	Central House 1 Ballards Lane London N3 1LQ
Independent Examiner	FKGB Accounting Limited 201 Haverstock Hill Second Floor London NW3 4QG

The Trustees present their report and financial statements for the year ended 31 December 2020.

Objectives and activities
The charity's objectives include:

1. to promote the development of young people, in particular but not exclusively Hebrew speaking young people, in achieving their full physical, intellectual, social and spiritual potentials, as individuals, as responsible citizens, and as members of their local, national and international communities.

2. to help young people, especially but not exclusively through leisure time activities, so as to develop their capabilities that they may grow to full maturity as individuals and members of society.

3. to promote equality and diversity for the public benefit by (for example):
(a) the elimination of discrimination on the grounds of race, gender, disability, sexual orientation or religion;
(b) advancing education and raising awareness in equality and diversity;
(c) promoting activities to foster understanding between people from diverse backgrounds;
(d) conducting or commissioning research on equality and diversity issues and publishing the results to the public;
(e) cultivating a sentiment in favour of equality and diversity.

4. to promote racial harmony for the public benefit by: (for example)
(a) promoting knowledge and mutual understanding between different racial groups;
(b) advancing education and raising awareness about different racial groups to promote good relations between persons of different racial groups;
(c) working towards the elimination of discrimination on the grounds of race.

The trustees confirm that they have referred to the public benefit guidance by the Charity Commission when reviewing the charity's aims and objectives and in planning future activities.

For the benefit of the public, activities have expanded and are available to the community through many different events we arrange throughout 2020 . For example, a large scale community event for the whole family to celebrate Purim. The event included activities for the whole family, food and a performance.

Achievements and performance
Substantial growth in our activities in the UK, with a successful branch in Manchester & West Hampstead. We have also opened new groups in London to reach and engage more children, and established the Israeli Scouts as a leading organisation in planning events for the Community (such as - Hanuka event, Remembrance Day ceremony, Rabin memorial service). In order to improve professionally, there has been a rise in the quality of the training programme for our staff, who now receive special training from Israel.

ISRAELI SCOUTS WESTERN EUROPE

REPORT OF THE TRUSTEES AND DIRECTORS

Financial review

For details of the charity's financial position see page 5 of the financial statements. The charity does not aim to keep large sums of money in reserve. Some reserves may be maintained for specific periods, to be used as financial support for Aliya program participants who may require substantial amounts. The charity spends what is necessary and turns to Israel if there are any difficulties. At the year end the charity held free reserves totalling £179,640 (2019: £121,482).

Structure, governance and management

The Charity is a Charitable Incorporated Organisation governed by a constitution dated 24 April 2014. The Trustees who served during the year and up to the date of signature of the financial statements were:

Harry Daniel
Scott Saunders
Manuela Lea Rathaus-Alper
Carlo Cali Cohen
Elad Sanderovich

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Constitution.

The Trustees administer the charity on a day to day basis making whatever decisions they consider necessary to enable it to meet its objectives.

Apart from the first charity trustees, every trustee must be appointed (for a term of three years) by a resolution passed at a properly convened meeting of the charity trustees.

The trustees must have regard to the skills, knowledge and experience needed for the effective administration of the charity.

Newly appointment trustees undergo induction training to brief them on their legal obligations under charity law.

Trustees are also are provided with a copy of the charity's constitution and a copy of the charity's latest financial statement, in order that they can obtain a sufficient level of knowledge to enable them to perform their roles effectively.

The Trustees' report was approved by the Board of Trustees.

....	....
Harry Daniel	Scott Saunders
Trustee	Trustee
Dated:	Dated:

ISRAELI SCOUTS WESTERN EUROPE

INDEPENDENT EXAMINER'S REPORT

I report to the Trustees on my examination of the financial statements of Israeli Scouts Western Europe charity for the year ended 31 December 2020.

Responsibilities and basis of report

The Trustees of the charity are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act . In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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 that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 financial statements to be reached.

Date:

Farley Kaye FCA
FKGB Accounting LTD
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London
NW3 4QG

ISRAELI SCOUTS WESTERN EUROPE
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	Restricted funds	Un-restricted funds	Total 2020	31.12.2019
		£	£	£	£
INCOMING RESOURCES					
Incoming resources from generated funds:					
Donations and legacies		40,288	156,894	197,182	239,962
Charitable activities		-	52,478	52,478	96,105
Total incoming resources	2	40,288	209,372	249,660	336,067
RESOURCES EXPENDED					
Charitable Activities:					
Charitable activities	3	(40,288)	(141,522)	(181,810)	(285,853)
Costs of Generating Funds:					
Support costs	4	-	(9,692)	(9,692)	(15,567)
Total resources expended		(40,288)	(151,214)	(191,502)	(301,420)
NET MOVEMENT IN FUNDS		-	58,158	58,158	34,647
Funds balance 1 January 2020		-	121,482	121,482	86,835
TOTAL FUNDS CARRIED FORWARDS		-	179,640	179,640	121,482

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

ISRAELI SCOUTS WESTERN EUROPE
BALANCE SHEET
AS AT 31 DECEMBER 2020

	Notes	2020 £	2020 £	2019 £	2019 £
FIXED ASSETS					
Tangible assets	7		356		861
CURRENT ASSETS					
Debtors	8	94,821		168,110	
Bank		158,066		47,437	
		252,887		215,547	
Creditors: Amounts falling due within one year	9	(73,603)		(94,926)	
NET CURRENT ASSETS/LIABILITIES			179,284		120,621
TOTAL ASSETS LESS CURRENT LIABILITIES			179,640		121,482
FUNDS TO CHARITY					
Restricted Funds			-		-
Unrestricted Funds			179,640		121,482
TOTAL FUNDS			179,640		121,482

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2020 in accordance with Section 476 of the Companies Act 2006. The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The trustees acknowledge their responsibilities for:
(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006.
(b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss 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 company.

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.
These financial statements were approved and authorised for issue by the Board of Trustees on .... and signed on their behalf by:

H J Daniel
Trustee

Scott Saunders
Trustee

1 Accounting policies

Charity information

Israeli Scouts Western Europe is a Charitable Incorporated Organisation governed by a constitution dated 24 April 2014.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling , which is the functional currency of the charity. Monetary a mounts in these financial statements are rounded to the nearest pound.
The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

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

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

1.4 Incoming resources

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

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

All expenditure is inclusive of irrecoverable VAT.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

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

Computers	25% straight line
Motor vehicles	25% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

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

Intangible assets with indefinite useful lives and intangible assets not yet available for use are tested for impairment annually, and whenever there is an indication that the asset may be impaired.

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Income

2.1 Income from donations and gifts was £197,182 (2019: £239,962) of which £40,288 was restricted and £156,894 was unrestricted, (2019: £1,965 was restricted and £237,997 unrestricted).

2.2 Income from program revenue was £52,478 (2019: £96,105) all of which was unrestricted (2019: all unrestricted.)

3 EXPENSES OF THE CHARITY

	Restricted	Un-restricted	Total 2020	Total 2019
	£	£	£	£
Staff costs	-	38,400	38,400	44,346
Programme expenses - General (Including Shevet Halutz)	-	6,309	2,538	39,348
Programme expenses - Israel area	-	2,538	6,309	22,551
Advertising	-	801	801	1,833
Uniforms	-	322	322	2,046
Office expenses	-	533	533	4,237
Computer and software	-	1,518	1,518	-
Contractor expense	-	800	800	-
Rent and rates	-	19,453	19,453	20,304
Programme Co-ordinator costs	40,288	38,884	79,172	98,629
Foreign exchange rate loss (gain)	-	4,733	4,733	(14,093)
Grants to Israel Scouts Amsterdam	-	3,000	3,000	6,453
Educational programme	-	-	-	4,290
Education costs (Komunah)	-	7,584	7,584	14,333
Insurance	-	2,534	2,534	4,578
Travel costs	-	12,165	12,165	35,605
Telephone	-	1,948	1,948	1,393
Charitable expenses	40,288	141,522	181,810	285,853

4 SUPPORT COSTS

	Restricted	Un-restricted	Total 2020	Total 2019
	£	£	£	£
Accountancy	-	7,990	7,990	13,863
Depreciation	-	505	505	1,334
Gain on sale of asset	-	-	-	(179)
Legal and professional	-	100	100	-
Gifts	-	590	590	-
Staff training	-	507	507	549
	-	9,692	9,692	15,567

5 TRUSTEES' REMUNERATION AND BENEFITS

None of the Trustees (or any persons connected with them) received any remuneration , benefits or reimbursement of expenses from the charity during the year (2019 - £NIL).

6 EMPLOYEES

	2020	2019
Number of employees		
The average monthly number of employees during the year was:	2	3

7 Tangible Fixed Assets

	Computer	Total
	£	£
Cost		
As at 1 January 2020	2,022	2,022
Additions/disposals	-	-
As at 31 December 2020	2,022	2,022
Depreciation		
As at 1 January 2020	1,161	1,161
Charge for the year	505	505
As at 31 December 2020	1,666	1,666
Net book value		
As at 31 December 2020	356	356
As at 31 December 2019	861	861

8 Debtors

	2020	2019
	£	£
Other debtors	94,417	168,110
Prepayments and accrued income	404	-
	94,821	168,110

9 Other creditors: amounts falling due within one year

	2020	2019
	£	£
Other creditors	50,062	70,383
Trade creditors	5,633	755
Accruals and deferred income	17,700	23,325
Tax and social security	208	463
	73,603	94,926