

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

CONTENTS

	Page
Legal and administrative information	1
Report of the Trustees and Directors	2 - 3
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 - 16

ISRAELI SCOUTS WESTERN EUROPE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	E Benyamini E Sanderovich M L Rathaus-Alper A L K Dalglish 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

ISRAELI SCOUTS WESTERN EUROPE

REPORT OF THE TRUSTEES AND DIRECTORS

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.

ISRAELI SCOUTS WESTERN EUROPE

REPORT OF THE TRUSTEES AND DIRECTORS

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 Dagleish
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
Position: Trustee
Dated: 28/10/2025



.....
Name: M Rathaus Alper
Position: Trustee
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**

		Restricted funds	Un- restricted funds	Total 2024	2023
Notes		£	£	£	£
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	
		<u>466,822</u>		<u>417,987</u>	
Creditors: Amounts falling due within one year	9	<u>(174,581)</u>		<u>(163,553)</u>	
NET CURRENT ASSETS/LIABILITIES			292,241		254,434
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>293,097</u>		<u>255,580</u>
FUNDS OF THE CHARITY					
Restricted Funds	10		276,373		247,264
Unrestricted Funds			16,724		8,316
TOTAL FUNDS			<u>293,097</u>		<u>255,580</u>

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
Trustee


.....

M Rathaus Alper
Trustee

**ISRAELI SCOUTS WESTERN EUROPE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

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 amounts 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.

**ISRAELI SCOUTS WESTERN EUROPE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

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
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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.

**ISRAELI SCOUTS WESTERN EUROPE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

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.

ISRAELI SCOUTS WESTERN EUROPE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

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
	<u>420,350</u>	<u>64,808</u>	<u>485,158</u>	<u>255,349</u>
CHARITABLE ACTIVITIES				
	Restricted	Un- restricted	Total 2024	Total 2023
	£	£	£	£
Programme revenue	1,300	220,470	221,770	294,294
	<u>1,300</u>	<u>220,470</u>	<u>221,770</u>	<u>294,294</u>
TOTAL INCOME	<u>421,650</u>	<u>285,278</u>	<u>706,928</u>	<u>549,643</u>

ISRAELI SCOUTS WESTERN EUROPE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

3 EXPENDITURE ON CHARITABLE ACTIVITIES

	Restricted	Unrestricted	Total 2024	Total 2023
	£	£	£	£
Tzabar ISWE programmes				
General costs	-	826	826	1,000
Bar/Bat Mitzvah	-	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

ISRAELI SCOUTS WESTERN EUROPE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

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 Mitzvah	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

ISRAELI SCOUTS WESTERN EUROPE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

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
	<u>259,503</u>	<u>123,014</u>

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	<u>2</u>	<u>2</u>

7 Tangible Fixed Assets

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

ISRAELI SCOUTS WESTERN EUROPE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

8 Debtors

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

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)
	<u>174,581</u>	<u>163,553</u>

10 Restricted funds movement

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

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
	<u>66,548</u>	<u>106,227</u>	<u>57</u>	<u>172,832</u>

ISRAELI SCOUTS WESTERN EUROPE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

12 Related party disclosures

Controlling party

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