

CHILDREN AND YOUTH ALIYAH COMMITTEE

FOR GREAT BRITAIN & EIRE

Report and Financial Statements

For the Year Ended 31 March 2025

CHILDREN AND YOUTH ALIYAH COMMITTEE FOR GREAT BRITAIN AND EIRE

INDEX

FOR THE YEAR ENDED 31 MARCH 2025

CONTENTS

Page

Charity information	1
Trustee's Report	2 - 4
Auditor's Report	5 - 8
Statement of Financial Activities	9
Balance sheet	10
Notes to the Accounts	11 - 13

CHILDREN AND YOUTH ALIYAH COMMITTEE FOR GREAT BRITAIN AND EIRE

CHARITY INFORMATION

Corporate Trustee : Youth Aliyah – Child Rescue (a company limited by guarantee)
The Directors of which are :-

M F Robinson (Chairman)
A J Taylor
A D Curtis
B S Curtis
E Eytan Alvarez
H Soning
J Tenenbaum
N Winters
S Kaufmann
S M Strauss
T Davis
V Kisilevsky

Principal Address : 235 Regents Park Road
London N3 3LF

Charity Number : 274512

Bankers : HSBC
69 Pall Mall
London, SW1Y 5EY

Auditors : Goldwins Limited
Chartered Accountants and Registered Auditors
75 Maygrove Road
London
NW6 2EG

Solicitors : Martin Paisner CBE
Payne Hicks Beach
10 New Square
Lincoln's Inn
London WC2A 3QG

CHILDREN AND YOUTH ALIYAH COMMITTEE FOR GREAT BRITAIN AND EIRE

TRUSTEE'S REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The Trustee presents its Report together with the Audited Accounts of the Charity for the year ended 31 March 2025.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Instrument

The Charity is an unincorporated association governed by a constitution adopted on 15 May 1944, a revised version of which was approved on 25 March 1997. The constitution was amended on 6 December 1999.

Trustee

The Corporate Trustee is Youth Aliyah – Child Rescue, a Company Limited by guarantee under Company number 3845916 and Charity number 1077913. The directors and trustees of Youth Aliyah – Child Rescue are named on Page 1.

OBJECTS AND ACTIVITIES

Principal Activity

Children and Youth Aliyah Committee for Great Britain and Eire is effectively a subsidiary of Youth Aliyah – Child Rescue and the sole activity of the Charity is to manage the Foundation endowment fund.

Review of Activities

The Foundation Endowment Fund was created to cover the cost of Cultural Enrichment Grants to the Village. At the Village Directors' discretion, these grants are used to offer the children some form of extra-curricular cultural enrichment. This may take the form of music, drama or dance classes, the purchase of musical instruments, or day trips to the theatre or concerts.

CHILDREN AND YOUTH ALIYAH COMMITTEE FOR GREAT BRITAIN AND EIRE

STATEMENT OF RESPONSIBILITIES OF THE TRUSTEE

FOR THE YEAR ENDED 31 MARCH 2025

STATEMENT OF RESPONSIBILITIES OF THE TRUSTEE

The trustee is responsible for preparing the trustee's annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the trustee to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing these financial statements, the trustee is required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustee is responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. It is also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustee is responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

CHILDREN AND YOUTH ALIYAH COMMITTEE FOR GREAT BRITAIN AND EIRE

STATEMENT OF RESPONSIBILITIES OF THE TRUSTEE (Continued)

FOR THE YEAR ENDED 31 MARCH 2025

Statement as to disclosure to our auditors

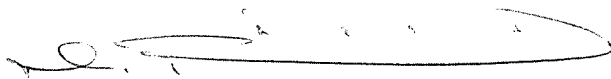
In so far as the trustee is aware:

- There is no relevant audit information of which the charity's auditors are unaware; and
- The trustee has taken all steps that it ought to have taken to make itself aware of any relevant audit information and to establish that the auditors are aware of that information.

Auditors

Goldwins Limited have expressed their willingness to continue in office as Auditors. A resolution proposing their re-appointment will be submitted at the Annual General Meeting.

The trustee's annual report has been approved by the trustee on *24th November 2025*
and signed on its behalf by:



.....
M Robinson Esq – (Chairman)

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEE OF CHILDREN AND YOUTH ALIYAH COMMITTEE FOR GREAT BRITAIN AND EIRE

Opinion

We have audited the financial statements of Children and Youth Aliyah Committee for Great Britain and Eire (the 'Charity') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of Charity's affairs as at 31 March 2025 and of the income and expenditure for the year then ended
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Charities Act 2011

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustee's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorised for issue.

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

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEE OF CHILDREN AND YOUTH ALIYAH COMMITTEE FOR GREAT BRITAIN AND EIRE (Continued)

Other information

The other information comprises the information included in the annual report, including the trustee's report, other than the financial statements and our auditor's report thereon. The trustee is responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the trustee's report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of the trustee

As explained more fully in the trustee's responsibilities statement, the trustee is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as it determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEE OF CHILDREN AND YOUTH ALIYAH COMMITTEE FOR GREAT BRITAIN AND EIRE (Continued)

In preparing the financial statements, the trustee is responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustee either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEE OF CHILDREN AND YOUTH ALIYAH COMMITTEE FOR GREAT BRITAIN AND EIRE (Continued)

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

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

Use of our report

This report is made solely to the Charity's trustee, as a body, in accordance with section 144 of the Charities Act 2011 and the regulations made under section 154 of the Act. Our audit work has been undertaken so that we might state to the Charity's trustee those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity and the Charity's trustee as a body, for our audit work, for this report, or for the opinions we have formed.

Goldwins

29 November 2025

**Goldwins Limited
Statutory Auditor
Chartered Accountants
75 Maygrove Road
West Hampstead
London NW6 2EG**

Goldwins Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

CHILDREN AND YOUTH ALIYAH COMMITTEE FOR GREAT BRITAIN AND EIRE

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2025

	<u>Note</u>	<u>Total 2025</u>	<u>Total 2024</u>
		<u>£</u>	<u>£</u>
<u>Income from:</u>			
Investments		25,782	23,481
<u>Expenditure on:</u>			
Raising funds		(9,254)	(9,676)
		16,528	13,805
NET (EXPENDITURE)/INCOME		16,528	13,805
Transfer to Youth Aliyah – Child Rescue		(75,000)	-
Net income / (expenditure) before other recognised gains and losses		(58,472)	-
Investment Gains/(Losses)	3	45,418	151,006
NET MOVEMENT IN FUNDS		(13,054)	164,811
Funds Brought Forward		1,366,145	1,201,334
Funds Carried Forward		1,353,091	1,366,145

The attached notes form part of the financial statements

CHILDREN AND YOUTH ALIYAH COMMITTEE FOR GREAT BRITAIN AND EIRE

BALANCE SHEET AS AT 31 MARCH 2025

	Note	<u>2025</u>	<u>2024</u>
		£	£
FIXED ASSETS			
Investments	3	1,329,942	1,268,032
CURRENT ASSETS			
Youth Aliyah – Child Rescue		-	75,000
Cash at bank		23,149	23,113
		23,149	98,113
CREDITORS: amounts falling due within one year		-	-
NET CURRENT ASSETS		23,149	98,113
NET ASSETS		1,353,091	1,366,145
		=====	=====
<u>FUNDS</u>			
Endowment Funds		1,353,091	1,366,145
		=====	=====

Approved by the Corporate Trustee on 24/11/2025 and signed on its behalf by



.....
M Robinson Esq (Chairman)



.....
A Taylor (Hon Treasurer)

The attached notes form part of the financial statements

CHILDREN AND YOUTH ALIYAH COMMITTEE FOR GREAT BRITAIN AND EIRE

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2025

1. ACCOUNTING POLICIES

a) Basis of preparation of accounts

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102 – effective 1 January 2015) – (Charities SORP FRS 102).

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

b) Income

Investment income is credited to income on a received basis.

Permanent endowments are dealt with through the Statement of Financial Activities when received.

c) Investments

Investments are stated in the Balance Sheet at market value.

Realised and unrealised gains and losses on investments are dealt with in the Statement of Financial Activities.

d) Funds Structure

The charity has a single permanent endowment which provides for the trustee to invest the capital in perpetuity and is managed on a total return basis. The trustee, at its discretion, may allocate any part of the unapplied total return to the cultural enrichment programmes for the Youth Aliyah villages in Israel.

CHILDREN AND YOUTH ALIYAH COMMITTEE FOR GREAT BRITAIN AND EIRE

NOTES TO THE ACCOUNTS (Continued)

FOR THE YEAR ENDED 31 MARCH 2025

2. TRUSTEE'S REMUNERATION AND EXPENSES

No remuneration was paid to the trustee in the year, nor were any expenses reimbursed to it.

3. MOVEMENTS IN MARKET VALUE

	Total <u>2025</u> £	Total <u>2024</u> £
Market Value as at 1 April 2024	1,268,032	1,103,159
Additions	25,706	23,082
Disposals	(9,214)	(9,216)
Transfer	-	-
Realised & Unrealised (losses)/gains	45,418	151,007
Market Value at 31 March 2025	<u>1,329,942</u>	<u>1,268,032</u>
Investments may be analysed as follows :-		
Cash	68,832	8,712
Investment funds and bonds	568,428	358,418
Equities	692,682	900,902
	<u>1,329,942</u>	<u>1,268,032</u>

5. CONNECTED CHARITY

The charity is a subsidiary of Youth Aliyah – Child Rescue, a Company Limited by guarantee, which is registered in England and operates within the United Kingdom. The principal place of business of Youth Aliyah – Child Rescue is, 235 Regents Park Road, London, N3 3LF.

The Youth Aliyah – Child Rescue Scholarship and Maintenance Fund is a fellow subsidiary of the charity Youth Aliyah – Child Rescue.