

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 2019**

**ISRAELI SCOUTS WESTERN EUROPE**

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## **ISRAELI SCOUTS WESTERN EUROPE**

### **LEGAL AND ADMINISTRATIVE INFORMATION**

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Trustees	H J Daniel S A Saunders M L Rathaus-Alper C C Cohen
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**

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The Trustees present their report and financial statements for the year ended 31 December 2019.

#### **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 2019 . 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 & Wimbledon. 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

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#### 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 Alia program participant 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 £120,264 (2018: £84,218).

#### 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  
 Sharon Buenos (Resigned 21 August 2019)

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.

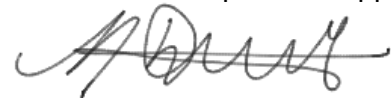
Apart from the first charity trustees, every trustee must be appointed (for a term of three years) by a resolution passed at a properly convened meeting of the charity trustees.

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

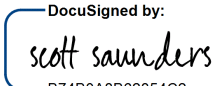
Newly appointment trustees undergo induction training to brief them on their legal obligations under charity law.

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  
 Trustee  
 Dated:

DocuSigned by:  
  
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 Scott Saunders  
 Trustee  
 Dated:

## ISRAELI SCOUTS WESTERN EUROPE

### INDEPENDENT EXAMINER'S REPORT

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I report to the Trustees on my examination of the financial statements of Israeli Scouts Western Europe charity for the year ended 31 December 2019.

#### **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 2019**

	Notes	Restricted funds £	Un- restricted funds £	Total 2019 £	31.12.2018 £
<b>INCOMING RESOURCES</b>					
<b>Incoming resources from generated funds:</b>					
Donations and legacies	2	1,965	237,997	239,962	236,466
Charitable activities	3	-	96,105	96,105	107,222
<b>Total incoming resources</b>		<u>1,965</u>	<u>334,102</u>	<u>336,067</u>	<u>343,688</u>
<b>RESOURCES EXPENDED</b>					
<b>Charitable Activities:</b>					
Charitable activities	4	(1,965)	(283,888)	(285,853)	(305,106)
<b>Costs of Generating Funds:</b>					
Support costs	5	-	(15,567)	(15,567)	(13,955)
<b>Total resources expended</b>		<u>(1,965)</u>	<u>(299,455)</u>	<u>(301,420)</u>	<u>(319,061)</u>
<b>NET MOVEMENT IN FUNDS</b>		-	34,647	34,647	24,627
Funds balance 1 January 2019		-	86,835	86,835	62,208
<b>TOTAL FUNDS CARRIED FORWARDS</b>		<u>-</u>	<u>121,482</u>	<u>121,482</u>	<u>86,835</u>

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 2019**

	Notes	2019 £	2019 £	2018 £	2018 £
<b>FIXED ASSETS</b>					
Tangible assets	8		861		2,617
<b>CURRENT ASSETS</b>					
Debtors	9	168,110		200,130	
Bank		47,437		25,000	
		<u>215,547</u>		<u>225,130</u>	
<b>Creditors: Amounts falling due within one year</b>	10	<u>(94,926)</u>		<u>(140,912)</u>	
<b>NET CURRENT ASSETS/LIABILITIES</b>			120,621		84,218
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>121,482</u>		<u>86,835</u>
<b>FUNDS TO CHARITY</b>					
Restricted Funds			-		-
Unrestricted Funds			121,482		86,835
<b>TOTAL FUNDS</b>			<u>121,482</u>		<u>86,835</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2019 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:

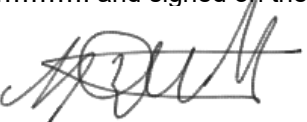
(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006.

(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

DocuSigned by:  
*scott saunders*  
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# ISRAELI SCOUTS WESTERN EUROPE

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2019

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#### 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, 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.

# ISRAELI SCOUTS WESTERN EUROPE

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2019

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#### 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.

**ISRAELI SCOUTS WESTERN EUROPE  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2019**

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***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 2019**

**2 DONATIONS AND LEGACIES**

	<b>Restricted</b>	<b>Un- restricted</b>	<b>Total 2019</b>	<b>Total 2018</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Donations and gifts</b>				
Donations	1,965	17,527	19,492	14,825
UJIA Grant	-	37,000	37,000	35,000
Hagshama / WZO	-	42,788	42,788	43,307
Services from Tzabar Olami	-	140,000	140,000	143,334
Other income	-	682	682	-
	<u>1,965</u>	<u>237,997</u>	<u>239,962</u>	<u>236,466</u>

**3 CHARITABLE ACTIVITIES**

	<b>Restricted</b>	<b>Un- restricted</b>	<b>Total 2019</b>	<b>Total 2018</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Programme revenue	-	96,105	96,105	107,222
	<u>-</u>	<u>96,105</u>	<u>96,105</u>	<u>107,222</u>

**ISRAELI SCOUTS WESTERN EUROPE**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2019**

**4 EXPENSES OF THE CHARITY**

	<b>Restricted</b>	<b>Un- restricted</b>	<b>Total 2019</b>	<b>Total 2018</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Staff costs	-	44,346	44,346	45,575
Programme expenses - General (Including Shevet Halutz)	1,965	37,383	39,348	34,285
Programme expenses - Israel area	-	22,551	22,551	29,134
Advertising	-	1,833	1,833	657
Uniforms	-	2,046	2,046	1,800
Office expenses	-	4,237	4,237	4,761
Rent and rates	-	20,304	20,304	17,502
Programme Co-ordinator costs	-	98,629	98,629	112,061
Foreign exchange rate loss (gain)	-	(14,093)	(14,093)	(2,045)
Grants to Israel Scouts Amsterdam	-	6,453	6,453	6,794
Registration costs (Rugpack)	-	-	-	955
Educational programme	-	4,290	4,290	-
Education costs (Komunah)	-	14,333	14,333	14,000
Insurance	-	4,578	4,578	2,592
Travel costs	-	35,605	35,605	36,842
Scholarships	-	-	-	193
Telephone	-	1,393	1,393	-
Charitable expenses	<u>1,965</u>	<u>283,888</u>	<u>285,853</u>	<u>305,106</u>

<b>5 SUPPORT COSTS</b>	<b>Restricted</b>	<b>Un- restricted</b>	<b>Total 2019</b>	<b>Total 2018</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Accountancy	-	13,863	13,863	9,556
Depreciation	-	1,334	1,334	1,755
Gain on sale of asset	-	(179)	(179)	-
Legal and professional	-	-	-	1,670
Staff training	-	549	549	974
	<u>-</u>	<u>15,567</u>	<u>15,567</u>	<u>13,955</u>

**ISRAELI SCOUTS WESTERN EUROPE**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2019**

**6 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 (2018 - £NIL).

**7 EMPLOYEES**

**Number of employees**

The average monthly number of employees during the year was:

**2019** **2018**

3 3

**8 Tangible Fixed Assets**

	<b>Computer £</b>	<b>Motor Vehicles £</b>	<b>Total £</b>
<b>Cost</b>			
As at 1 January 2019	2,022	5,000	7,022
Additions/disposals	-	(5,000)	(5,000)
As at 31 December 2019	<u>2,022</u>	<u>-</u>	<u>2,022</u>
<b>Depreciation</b>			
As at 1 January 2019	655	3,750	4,405
Charge for the year	506	829	1,335
Disposals	-	(4,579)	(4,579)
As at 31 December 2019	<u>1,161</u>	<u>-</u>	<u>1,161</u>
<b>Net book value</b>			
As at 31 December 2019	<u>861</u>	<u>-</u>	<u>861</u>
As at 31 December 2018	<u>1,367</u>	<u>1,250</u>	<u>2,617</u>

**ISRAELI SCOUTS WESTERN EUROPE**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2019**

**9 Debtors**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Other debtors	168,110	194,586
Prepayments and accrued income	-	5,544
	<u>168,110</u>	<u>200,130</u>

**10 Other creditors: amounts falling due within one year**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Other creditors	70,383	116,234
Trade creditors	755	-
Accruals and deferred income	23,325	24,678
Tax and social security	463	-
	<u>94,926</u>	<u>140,912</u>