Charitable Incorporated Organisation 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 2025

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 H Gilad (appointed 5 September 2025)
CIO Registration 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 2025.

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 7 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. At the year end the charity held reserves totalling £366,363 (2024: £293,097), made up of £188,790 restricted and £177,573 unrestricted reserves (2024: made up of £276,373 restricted and £16,724 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.

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
H Gilad (appointed 5 September 2025)

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.

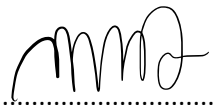
Trustees are also are provided with a copy of the charity's constitution and a copy of the charity's latest financial statement, in order that they can obtain a sufficient level of knowledge to enable them to perform their roles effectively.

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: Manuela L Rathaus Alper
Position: Trustee
Dated: 28/10/2026



.....

Name: Eran Benyamini
Position: Trustee
Dated: 28/10/2026

ISRAELI SCOUTS WESTERN EUROPE

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

I report to the trustees on the accounts of Israeli Scouts Western Europe (Charitable Incorporated Organisation Registration No: CE001825) for the year ended 31 December 2025, which are set out on pages 6 to 16.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

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

Independent examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the ICAEW.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 accounts to be reached.



…….....

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

Date: 29/10/2026

ISRAELI SCOUTS WESTERN EUROPE
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Restricted funds	Un-restricted funds	Total 2025	2024
		£	£	£	£
INCOME					
Incoming resources from generated funds:					
Donations and legacies		172,348	410,292	582,640	485,158
Charitable activities		-	311,461	311,461	221,770
Total incoming resources	**2**	172,348	721,753	894,101	706,928
EXPENDITURE					
Charitable Activities:					
Charitable activities	**3**	(81,629)	(551,520)	(633,149)	(527,730)
Support costs	**4**	(178,300)	(9,384)	(187,685)	(141,682)
Total resources expended		(259,929)	(560,904)	(820,833)	(669,412)
NET MOVEMENT IN FUNDS		(87,581)	160,849	73,268	37,517
Funds balance 1 January 2025		276,373	16,724	293,097	255,580
TOTAL FUNDS CARRIED FORWARDS	**10**	188,791	177,573	366,364	293,097

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 2025

	Notes	2025 £	2025 £	2024 £	2024 £
FIXED ASSETS					
Tangible assets	**7**		566		856
CURRENT ASSETS					
Debtors	**8**	494,808		293,990	
Bank	**11**	126,271		172,832	
		621,079		466,822	
Creditors: Amounts falling due within one year	**9**	(255,281)		(174,581)	
NET CURRENT ASSETS/LIABILITIES			365,798		292,241
TOTAL ASSETS LESS CURRENT LIABILITIES			366,364		293,097
FUNDS OF THE CHARITY					
Restricted Funds	**10**		188,791		276,373
Unrestricted Funds			177,573		16,724
TOTAL FUNDS			366,364		293,097

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 preparing financial statements which give a true and fair view of the state of affairs of the Charitable Incorporated Organisation as at the end of each financial year and of its profit or loss for each financial year in accordance with 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), and the Charities Act 2011.

These financial statements were approved and authorised for issue by the Board of Trustees on …28/10/2026…… and signed on their behalf by:

…….....

E Benyamini
Trustee

…….....

Manuela L Rathaus Alper
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 trustees, 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 trustees 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 2025	Total 2024
	£	£	£	£
Donations and gifts				
Donations	23,393	81,787	105,180	32,308
UJIA Grant	-	40,000	40,000	32,500
Mosaic	103,311	148,505	251,816	231,066
Hagshama / WZO	44,640	-	44,640	46,889
Services from Tzabar Olami		140,000	140,000	140,000
Uniforms donation	1,004	-	1,004	2,396
	172,348	410,292	582,640	485,158

CHARITABLE ACTIVITES	Restricted	Un-restricted	Total 2025	Total 2024
	£	£	£	£
Programme revenue		311,461	311,461	221,770
	-	311,461	311,461	221,770
TOTAL INCOME	**172,348**	**721,753**	**894,101**	**706,928**

3 EXPENDITURE ON CHARITABLE ACTIVITIES

	Restricted	Unrestricted	Total 2025	Total 2024
	£	£	£	£
Tzabar ISWE programmes				
General costs	-	1,000	1,000	826
Bar/Bat Miztvah	-	713	713	925
Mosaic - Israeli communities	-	86,301	86,301	68,897
Kaytana summer programme	-	6,276	6,276	8,758
Hanhaga - Scouts programme	-	-		
Hanhaga General	-	219,232	219,232	171,888
Mosaic - Educational programmes	-	-	-	-
Sabres events	-	15,977	15,977	15,333
Leadership camp	-	99,660	99,660	70,517
Garin Tzabar: Education Program for Students	-	-		
Summer Seminar 1	10,647	-	10,647	10,622
Summer Seminar 2	6,537	-	6,537	10,256
Summer Seminar 3	7,878	-	7,878	12,026
Winter Seminar 1	25,509	-	25,509	19,657
Winter Seminar 2	-	-	-	1,317
General program costs	31,057	-	31,057	39,110
Tzofim Shvatim scouting branches	-	-		
Geshem - Manchester	-	13,987	13,987	7,566
Halutz - London	-	105,566	105,566	90,248
Nahal - Cambridge	-	861	861	(2,990)
Ofek - Other communities	-	1,947	1,947	2,774
Total expenditure of charitable activities	81,629	551,520	633,149	527,730

4 SUPPORT COSTS

	Restricted	Unrestricted	Total 2025	Total 2024
	£	£	£	£
Tzabar ISWE programmes				
General costs	282	15	296	7,084
Bar/Bat Miztvah	201	11	211	7,084
Mosaic - Israeli communities	24,303	1,279	25,582	7,084
Kaytana summer programme	1,767	93	1,860	14,168
Hanhaga - Scouts programme	-	-		
Hanhaga General	61,737	3,249	64,987	14,168
Mosaic - Educational programmes	-	-	-	-
Sabres events	4,499	237	4,736	7,084
Leadership camp	28,065	1,477	29,542	14,168
Garin Tzabar: Education Program for Students	-	-		
Summer Seminar 1	2,998	158	3,156	7,084
Summer Seminar 2	1,841	97	1,938	7,084
Summer Seminar 3	2,219	117	2,335	7,084
Winter Seminar 1	7,184	378	7,562	5,667
Winter Seminar 2	-	-	-	5,667
General program costs	8,746	460	9,206	2,834
Tzofim Shvatim scouting branches	-	-		
Geshem - Manchester	3,939	207	4,146	9,918
Halutz - London	29,728	1,565	31,293	14,168
Nahal - Cambridge	242	13	255	4,250
Ofek - Other communities	549	29	578	7,084
Total support costs	178,300	9,384	187,685	141,682
TOTAL EXPENSES	**259,929**	**560,904**	**820,833**	**669,412**

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 (2024 - £nil).

6 STAFF COSTS

	2025	2024
	£	£
Salary and wages for staff on payroll	61,399	27,705
Pensions	1,235	459
Events and programme staff	193,169	231,339
	255,803	259,503

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

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

	2025	2024
	number	number
Administration	2	2

7 Tangible Fixed Assets

	Computer	Total
	£	£
Cost		
As at 1 January 2025	3,180	3,180
Additions/disposals	-	-
As at 31 December 2025	3,180	3,180
Depreciation		
As at 1 January 2025	2,324	2,324
Charge for the year	290	290
As at 31 December 2025	2,614	2,614
Net book value		
As at 31 December 2025	566	566
As at 31 December 2024	856	856

8 Debtors

	2025	2024
	£	£
Other debtors	396,633	271,954
Prepayments and accrued income	98,175	22,036
	494,808	293,990

9 Other creditors: amounts falling due within one year

	2025	2024
	£	£
Other creditors	121,460	50,693
Trade creditors	20,820	21,875
Accruals and deferred income	113,001	102,013
	255,281	174,581

10 Restricted funds movement

	At 1 January 2025	Incoming resources	Resources expensed	At 31 December 2025
Garin Tzabar: Education Program for Students	276,373	108,710	(196,291)	188,791
Salaries	-	62,634	(62,634)	-
Uniforms	-	1,004	(1,004)	-
	276,373	172,348	(259,929)	188,791

11 Cash funds breakdown

Description	HSBC	PayPal/ Stripe	Petty cash	Total
Restricted	-	-	-	-
Unrestricted	41,853	84,361	57	126,271
	41,853	84,361	57	126,271

12 Related party disclosures

Controlling party

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

Related party transactions

No trustee expenses have been incurred in 2025 (2024:£Nil). No related party transactions ocurring in 2025 required disclosure under Module 9 of the Charities SORP and FRS 102.