

UK JEWISH FILM LIMITED
(A Company Limited by Guarantee)
UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

UK JEWISH FILM LIMITED
(A Company Limited by Guarantee)

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UK JEWISH FILM LIMITED
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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 30 JUNE 2023**

Trustees	J Lewis A Joseph J S Ironside M R Etherton C E Rosencrantz J N Gruder A D Pins C Mercier J E Barclay R Samuelson
Company registered number	03360075
Charity registered number	1072914
Registered office	2nd Floor Connaught House 1-3 Mount Street, London W1K 3NB
Principal operating office	10/12 St. Petersburg Place London W2 4LB
Accountants	Sopher + Co LLP Chartered Accountants 5 Elstree Gate Elstree Way Borehamwood Hertfordshire WD6 1JD

UK JEWISH FILM LIMITED
(A Company Limited by Guarantee)

CHIEF EXECUTIVE REPORT
FOR THE YEAR ENDED 30 JUNE 2023

The chief executive presents his statement for the year.

The year ended 30th June 2023 has seen UK Jewish Film fully back in cinemas as well as building on the successes of our new online audiences nationwide, which were developed over the previous two years.

The 26th anniversary edition of the UK Jewish Film Festival took place from 10 to 20 November 2022 in cinemas and from 21 to 27 November online. Over the course of 18 days, we screened 69 British and international films comprising 29 feature length and 40 short films. These were presented via 63 physical screenings and 30 online films or film packages.

This festival edition attracted 9,690 attendees. 37% of our total audience was from outside the Greater London area. There were professional jury awards for Best Film and Best Documentary, and the fourth year of our Young Jury Award for Best Short Film, aimed at engaging 18 to 30 year olds in film culture and the work of UK Jewish Film. We presented the five winning films of the second year of the UK Jewish Film Short Doc Fund, exploring aspects of contemporary British Jewish life through creative and original four-minute documentaries. Many of those films went on to be used in our schools education programmes exploring Jewish identity and combatting antisemitism. We also continued to support and champion new British narrative filmmaking through the Pears Short Film at UK Jewish Film, premiering *The Rabbi's Son*.

We offered a substantial programme of more than 50 films and TV series through our year-round On Demand service, as well as a series of free, one-off screenings, normally available for 72 hours, which attracted many thousands more viewers.

Our education through film programme for young people reached 1,171 participants, in person or online and included many schools workshops events in London and Manchester. We further developed our schools education programme Combatting Antisemitism through Film, which has been receiving excellent feedback.

I am grateful to everyone who has contributed to our ongoing success in this challenging year, including our Chair and Trustees, our sponsors and supporters, and our staff and volunteers.

M R Etherton
Chief Executive

Date: 27 March 2024

UK JEWISH FILM LIMITED
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TRUSTEES' REPORT
FOR THE YEAR ENDED 30 JUNE 2023

The Trustees present their annual report together with the financial statements of the Charity for the period 1 July 2022 to 30 June 2023. The Annual Report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Structure, governance and management

a. Constitution

UK Jewish Film Limited is registered as a charitable company limited by guarantee. The Company is constituted under Articles of Association dated 25 April 1997, as amended on 28th April 2020, and is a registered charity number 1072914. The principal amendments to the Articles are to allow the Trustees to establish as Advisory Board as well as an Executive Board and provide increased clarity as to the roles and voting rights of Trustees.

The Trustees, who are also the directors for the purpose of company law, and who served during the period were:

ETHERTON Michael
GRUDER Jeffrey
IRONSIDE Judy
JOSEPH Anne
LEWIS Jonathan
PINS Anthony
ROSENCRANTZ Claudia
BARCLAY Jane
MERCIER Christophe
SAMUELSON Robert

b. Methods of appointment or election of Trustees

As set out in the Articles of Association, the number of trustees shall not be less than three but (unless otherwise determined by ordinary resolution) shall not be subject to any maximum. The trustees may appoint one of their number to be chairman of their meetings and may at any time remove him/her from office.

The method of appointment of new trustees is as set out in the Charity's Articles of Association.

At each general meeting one third of the trustees shall retire from office. The trustees to retire by rotation shall be those who have been longest in office since their last appointment or reappointment, but as between persons who became or were last reappointed trustees on the same day those to retire shall (unless they otherwise agree among themselves) be determined by lot.

However if the Charity, at the meeting at which a trustee retires by rotation, does not fill that vacancy, the retiring trustee shall, if willing to act, be deemed to have been reappointed unless at the meeting it is resolved not to fill the vacancy or unless a resolution for the reappointment of the trustee is put to the meeting and lost.

UK JEWISH FILM LIMITED
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2023

Structure, governance and management (continued)

None of the trustees have any beneficial interest in the Charity. The trustees are members of the Charity and guarantee to contribute £5 in the event of a winding up.

c. Organisational structure and decision-making policies

The Board of Trustees administers the Charity. The Board meets once every two months and there is a subcommittee covering finance. The Chief Executive is appointed by the Trustees to manage the day to day operations of the Charity. To facilitate effective operations, the Chief Executive has delegated authority, within terms of delegation approved by the Trustees, for operational matters including finance, employment and artistic performance related activity.

d. Policies adopted for the induction and training of Trustees

New trustees are made aware of the purposes and aims of the Charity, as well as their general and specific duties, as determined by the Chairman. They are also provided with a copy of 'The Good Trustee Guide' and the guidance "It's your decision: charity trustees and decision making". New trustees are expected to familiarise themselves with all the activities of the Charity.

e. Related party relationships

During the year the Charity received donations of £4,000 (2022 - £3,000) from Trustees of the Charity.

f. Financial risk management

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Plans for future periods

The Charity is looking to further grow its audiences, programme and reach as well as to find and develop new revenue streams to improve its sustainability.

Objectives and activities

a. Policies and objectives

The Charity's objects are to educate and create better awareness in the public of the history, culture and heritage of Jewish people; to combat antisemitism, racism and prejudice; and to build greater tolerance and understanding between communities, in particular through the medium of film.

This is achieved by the curation, promotion and presentation of an annual festival of British and international films that engage with Jewish themes, presented to diverse audiences in London and other towns and cities across the UK; a programme of screenings and events year-round, educational programmes aimed especially at young people, a video on demand platform, two short film funds commissioning original and high quality new cinematic work that reflects British Jewish life and culture, and a 'Filmlab' offering support for emerging filmmakers. Additionally, the Charity brings Holocaust and antisemitism education workshops to schools and provides online resources to educators.

UK JEWISH FILM LIMITED
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2023

Objectives and activities (continued)

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Strategies for achieving objectives

Film is a universal and accessible medium that helps to engage and unite diverse audiences as well as to change perceptions, educate and enlighten. For these reasons UK Jewish Film ("UKJF") looks to achieve its objectives as above principally through the medium of film.

The annual UK Jewish Film Festival ("UKJFF") is now well established in the national cultural calendar and reaches across communities through the many leading cinemas at which it exhibits, through the range of partnerships that it nurtures, and through the unique, wide ranging and high quality film programme that it curates in cinemas and online. UKJF also seeks to engage audiences of all demographics, through film and through additional events including post screening discussions and panels with film directors, actors, academics, journalists, film critics and others.

UKJF also works with emerging filmmakers supporting them in exploring Jewish life and related themes in their work such as inter community relations, cultural identity, prejudice and discrimination. Its short film fund programmes offers a new generation of creative talent a forum to learn how to produce and promote their films and provides them with meaningful networking and learning opportunities at the start of their careers. Those films are also an integral part of our education programme for schools.

UKJF's education programme focus on exploring issues such as antisemitism and racism as well as educating about British-Jewish identity and history.

c. Activities undertaken to achieve objectives

UK Jewish Film Festival 2022

The 26th UK Jewish Film Festival ran from 10 to 20 November 2022 in cinemas and from 21 to 27 November online. This edition attracted 9,690 attendees with 37% of our total audience coming from outside the Greater London area. We screened 69 British and international films comprising 29 feature length and 40 short films. These were presented via 63 physical screenings and 30 online films or film packages. Physical screenings took place in cinemas across London as well as in Manchester, Brighton, Bristol, Edinburgh, Glasgow, Leeds, Nottingham and Oxford.

In terms of audiences aged 18-30, we continued to build on the kind of programming that has enabled practical engagement and growth of audiences in this age group over the past couple of years. Hence the successful second year of our UK Jewish Film Short Doc Fund with five new films commissioned and premiered at a packed-out event at the festival; the creation of an Alumni event for the Young People's Jury; the continuation of the Young Jury Award; and of the Pears Short Film Fund at UK Jewish Film.

We world premiered six British films commissioned by UK Jewish Film through our Short Doc Fund and our Pears Short Film Fund: *3 Jokes for a £1*, *The Peacock that Passed Over*, *Shabbos Goy*, *Adam's Tale*, *Lynn Ruth and Me*, and *The Rabbi's Son*. There was also a professional jury award for Best Film and Best Documentary.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2023

Objectives and activities (continued)

Festival screenings and attendance

- 69 film titles
- 29 international features
- 40 short films
- 15 countries
- 42 UK premieres
- 9,690 attendees either in cinemas or online

Awards

Best Film Award

The award recognises powerful and outstanding fiction filmmaking and films in competition were *Cinema Sabaya*, *Evolution*, *Farewell Mr Haffmann*, *Karaoke*, *The Man in the Basement* and *Shttl*. Jurors were Paul Weiland OBE, Keri Chadwick, Liraz Chamami, Dominique Green, Sharon Levi and Michael Samuels. The winner was *The Man in the Basement*.

Best Documentary Award

The award recognises originality and excellence in documentary filmmaking and films in competition were *1341 Frames of Love and War*, *Blue Box*, *Fiddler's Journey*, *Reckonings*, *The Wild One* and *Three Minutes a Lengthening*. Jurors were Teddy Leifer, Karen Adler, Vanessa Engle, Theo Merz, Stuart Urban and Marie-Pierre Vallé. The winner was *1341 Frames of Love and War*.

Young Jury Award for Best Short Film

For the fourth year we presented this award with a young jury selected from a diverse cross section of 18 to 30 year-olds. This was designed as a way of engaging with one of our target age group audiences in an innovative and pro-active way and providing them with a formative cinematic experience. The young jury watched a slate of 12 short films and met twice online over the autumn to discuss the films in detail and to choose the winner, which was *The Artichoke Season*. The top three selected films were presented by our 15 talented young jurors and future filmmakers in a live awards ceremony during the festival.

Overview of the Festival

After two years mostly online we were thrilled to be fully back in cinemas, across London and nationwide. The festival was focussed on bringing audiences back into cinemas to experience our unique provision of films but also building on the lessons of online years to reach larger audiences nationwide who don't necessarily have access to any of our London or tour cinemas. High profile guests included actress Keira Knightley for the UK premiere of our Animation Gala film, *Charlotte*. Also Helena Bonham Carter for a special preview of *Three Minutes: A Lengthening*. Other important films included our Centrepiece Gala *Shttl*, capturing life in a Yiddish-speaking village on the eve of the Nazi invasion of the Soviet Union. We were proud to present the second year of the UK Jewish Film Short Doc Fund, enabling filmmakers to explore British Jewish life today. The premieres were presented at a full house event in JW3 Hall, London. Many of those newly commissioned films went to be shown in film festivals worldwide and two won distribution deals.

Inclusivity and diversity

As always, the values of inclusivity and diversity framed our artistic decisions and vision. This included a dedicated LGBTQ+ Film strand with three feature length films and a short film programme.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2023

Objectives and activities (continued)

Films screened at the Festival

Karaoke, Shttl, Charlotte, Where Life Begins, Three Minutes: A Lengthening, The Accusation, Carol of the Bells, The Conference, Evolution, Farewell Mister Haffmann, The Forger, Haute Couture, The Man in the Basement, Simone Veil, a Woman of the Century, We Might as well be Dead, Who's Afraid of Jewish Humour?, The Will to See, 1341 Frames of Love and War, America, Back in Berlin, Blue Box, Cinema Sabaya, Concerned Citizen, June Zero, One More Story, Paris Boutique, Perfect Strangers, Fiddler's Journey to the Bog Screen, Plaza Catedral, The Restless Hungarian, A Tree of Life, Reckonings, The Wild One, We Left the Camp Singing, The Rabbi's Son, 3 Jokes for £1, The Peacock That Passed Over, "Shabbos Goy", Adam's Tale, Lynn Ruth and Me, Concerned Citizen, The Therapy, The Swimmer, The Elephant in the Mall, The Artichoke Season, Black Slide, I Think it's Enough isn't it?, What Has Changed, Where Are You Running To?, Rothschild 16, Holy Holocaust, Stagnant Water, Equilibrium, Bracha, Meadow, Complicated, Half, Mazel Tov, Visiting Ben Sheen, Dirndlschuld, Family Photo, Last Words, My Father's War, The Photographer, Do Not Resuscitate David Dix, Funeral of a Marriage Counsellor, Honesty, Kafkas, Samovar, The Silent Treatment, It's Not Perverse, It's Mothers, Tuesco, The Caretaker.

Audience engagement

At least a third of films included a post screening Q&A or panel discussion providing opportunities for audiences to engage online with the creative talent behind the films and with journalists, academics, actors, producers, artists, community leaders and others.

Guests included the following: *Keira Knightley, Helena Bonham Carter, Moshe Rosenthal, Ady Walter, Eric Warin, Stephane Freiss, Bianca Stinger, Steve McQueen, Lord Mann, Gabriella Geisinger, Sacha Hannover, Roberta Grossman, Philippa LeGuay, Natalia Sinelnikova, Ran Tal, Sarig Peker, Nelly Tagar, Tom Weidlinger, Sofia Tapinassi.*

Our free short film online packages enabled us to ensure that there were additional opportunities for young audiences and those on lower incomes to experience films.

The Opening Night Gala was *Karaoke*. The Closing Night Gala was the Italian-French co-production, *Where Life Begins*. The Centrepiece Gala was *Shttl*. The Animation Gala was *Charlotte*.

Main activities undertaken to further the Charity's purposes for the public benefit

Education Programme

UK Jewish Film's education through film programmes are mostly but not exclusively aimed at young people. The objectives are as follows:

- To combat racism and antisemitism;
- To promote better understanding between communities;
- To create better awareness of British Jewish heritage and identity; and
- To develop an approach to film education that combines critical viewing with creative opportunities for young people.

Education reach

Since July 2022, our education programmes have reached 1171 participants - 1092 in face to face sessions (including 700 at Limmud) and 79 online workshops.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2023

Objectives and activities (continued)

Festival education programme - November 2022

Programming for young people informs key elements of UK Jewish Film's annual Festival including:

a) *Young Jury Award*

This programme continues to be a very important way of building new relationships with younger audiences and participants. The Young Jury hosted their award-winning event to a full house at Close Up Cinema off Brick Lane, London.

b) *Young Jury Alumni events*

The Young Jury Alumni reviewed a selection of films, chose their favourite and hosted a screening of *One More Story* at Kings Cross Everyman. Before the event they held an ice-breaking game with a complimentary drink for young professionals. All Young Jurors are invited to join the Alumni and this has proved to be a very good network.

Speak Out – Holocaust Education – January 2023

Speak Out - Holocaust Education Through Film, our online education resource designed to support teachers and youth workers educating about the Holocaust through film, continues to be central to our education offer. The resource offers material to accompany specific films to promote research and discussion in the classroom before and after screening events, and is shared with all participants involved in our Holocaust Memorial Day (HMD) events.

For Holocaust Memorial Day January 2023, we partnered with London Boroughs of Hackney and London Borough of Tower Hamlets. Manchester City Council did not partner us this year choosing to work with the National Holocaust Centre instead as their online viewing figures the previous year were so low. We aimed to re-engage Manchester for 2024.

We screened the film *Where is Anne Frank* followed by a discussion with Holocaust education expert Mike Levy. Feedback was excellent and we reached a total audience of 240:

- Tower Hamlets schools - Rich Mix Multi Arts Venue - 115
- Tower Hamlets community – Library & Archives 25
- Hackney schools - Rio Cinema - 100

Antisemitism and film

We have continued to develop our programme *Combatting Antisemitism Through Film*, the aim of which is to develop students' understanding of the complexity of Jewish identity, and to empower them to recognise and challenge antisemitism. We have had considerable interest at borough level in Hackney and have been working closely with the Religious Education advisor there to establish stronger links with schools although it continues to be difficult to access schools beyond the Holocaust Memorial Day events.

- February 2023 – Bridge Academy, Hackney: 180 students
- March 2023 – Presentation Board of Deputies SACRE representatives: 38 participants
- June 2023 – Presentation Hackney SACRE: 20 representatives

Pears Short Film Fund at UK Jewish Film

UKJF continued to run its successful short film fund which offers emerging filmmakers the opportunity to produce a new short film that explores British Jewish themes and receive mentoring as well as PR and profile for the film projects through the various exhibition opportunities that we provide. The winning film was chosen from among 45 detailed submissions and premiered in cinema at the 2022 UK Jewish Film Festival. The winning film was *The Rabbi's Son*.

UK JEWISH FILM LIMITED
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2023

Objectives and activities (continued)

UK Jewish Film Short Film Fund

This was the second year of this new film fund for ultra-short documentary films of around four minutes in length that reflect aspects of contemporary British-Jewish life. This grew out of the increasing realisation that there are very few opportunities for filmmakers in the UK to represent the full diversity of British Jewish life through film. Awards of £1,000 each were made to five filmmakers selected by a jury from around 30 submissions. The filmmakers of varying levels of experience were mentored by our Film Fund coordinator and produced their short documentaries in time to be premiered at the 2022 UK Jewish Film Festival. The films represented a wonderfully diverse range of corners of Jewish life in Britain today and many of them have already been screened at other film festivals worldwide. The premieres took place at JW3 Hall in front of a packed hall of more than 200 people. The winning films were: *3 Jokes for £1*, *The Peacock That Passed Over*, *"Shabbos Goy"*, *Adam's Tale* and *Lynn Ruth and Me*. The fund was sponsored by the Betty Messenger Charitable Trust.

Achievements and performance

a. Main achievements of the Charity

During the year, the Charity achieved the following:

- More than 85 new film titles
- Films screened from 15 countries
- 42 UK premieres
- 37% viewers from outside Greater London
- 1,171 participants in education events
- 2 film funds: UK Jewish Film Short Doc Fund and Pears Short Film Fund at UK Jewish Film
- 6 new British short films commissioned/ produced/ premiered by UK Jewish Film
- More than 80 titles available free or to rent at UK Jewish Film On Demand

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

The Charity continues to focus on developing its financial sustainability. This is achieved by increasing the number of UKJF Members as well as organising targeted fundraising events during the festival or during the course of the year aimed at expanding the base of supporters and increasing the number of film sponsors and patrons.

The Charity continues to offer its expertise, resources and experience in programming and festival organisation to other similar organisations as a way of widening the audiences for its cultural provision and generating new income sources to ensure it can continue with its core charitable objectives.

b. Reserves policy

The Trustees have agreed to keep a reserve of £50,000 to ensure that main operations can continue for a period of three months and to cover potential redundancy costs if necessary. The reserves have been built up from the unrestricted income and the level of reserves will be monitored and reviewed on at least an annual basis by the Trustees. This policy will also be reviewed yearly or whenever there are significant changes in staff hours or numbers or if there should be a change in premises or other significant shift in risk.

UK JEWISH FILM LIMITED
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2023

c. Financial risk management objectives and policies

Total income for the year was £280,196 (2022 - £340,753) and total expenditure for the year was £385,010 (2022 - £299,713).

The principal funding resources were charitable and individual donations of £113,216 (2022 - £137,032) and sponsorship of £93,100 (2022 - £122,400).

In terms of fundraising strands we continue to develop and expand our Film Sponsorship, Patrons and President's Circle scheme as well as our Membership. Earned income continued to improve as we increased revenues derived from year round screenings, which are designed to enhance our financial sustainability, as well as to attract new and larger audiences through our unique film provision.

Under the Memorandum and Articles of Association, the Charity has the power to make investments which the Trustees see fit.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and 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 Companies Act 2006. They are 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.

Approved by order of the members of the board of Trustees on 27 March 2024 and signed on their behalf by:

A D Pins
(Trustee)

UK JEWISH FILM LIMITED
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INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 30 JUNE 2023

Independent Examiner's Report to the Trustees of UK Jewish Film Limited ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 30 June 2023.

Responsibilities and Basis of Report

As the Trustees of the Charity (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the 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:

1. accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

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INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2023

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:

Dated: 27 March 2024

Stephen Iseman FCA

Sopher + Co LLP
Chartered Accountants

5 Elstree Gate
Elstree Way
Borehamwood
Hertfordshire
WD6 1JD

UK JEWISH FILM LIMITED
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**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30 JUNE 2023**

	Note	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:					
Donations	3	50,000	113,216	163,216	190,412
Charitable activities	4	-	116,980	116,980	150,341
Total income		50,000	230,196	280,196	340,753
Expenditure on:					
Charitable activities	5	43,667	341,343	385,010	299,713
Total expenditure		43,667	341,343	385,010	299,713
Net income/(expenditure)		6,333	(111,147)	(104,814)	41,040
Transfers between funds		(8,500)	8,500	-	-
Net movement in funds		(2,167)	(102,647)	(104,814)	41,040
Reconciliation of funds:					
Total funds brought forward		36,115	217,167	253,282	212,242
Net movement in funds		(2,167)	(102,647)	(104,814)	41,040
Total funds carried forward		33,948	114,520	148,468	253,282

The notes on pages 15 to 25 form part of these financial statements.

UK JEWISH FILM LIMITED
(A Company Limited by Guarantee)
REGISTERED NUMBER: 03360075

BALANCE SHEET
AS AT 30 JUNE 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	10	824	1,099
Investments	11	1	1
		<u>825</u>	<u>1,100</u>
Current assets			
Debtors	12	33,535	72,754
Cash at bank and in hand		183,533	223,851
		<u>217,068</u>	<u>296,605</u>
Creditors: amounts falling due within one year	13	(69,425)	(44,423)
Net current assets		<u>147,643</u>	<u>252,182</u>
Total net assets		<u><u>148,468</u></u>	<u><u>253,282</u></u>
Charity funds			
Restricted funds		33,948	36,115
Unrestricted funds		114,520	217,167
Total funds		<u><u>148,468</u></u>	<u><u>253,282</u></u>

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on 27 March 2024 and signed on their behalf by:

A D Pins
(Trustee)

The notes on pages 15 to 25 form part of these financial statements.

UK JEWISH FILM LIMITED
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

1. General information

UK Jewish Film Limited is a private company limited by guarantee registered in England and Wales. The registered office address is at 2nd Floor Connaught House, 1-3 Mount Street, London, W1K 3NB and the business office address is at 10/12 St. Petersburg Place, London W2 4LB.

The members of the Company are the Trustees named on page 1. In the event of the Company being wound up, the liability in respect of the guarantee is limited to £5 per member of the Company.

The Company is also a Charity registered with the Charity Commission. The Company's charity registered number is 1072914.

The principal activity of the Charity are to educate and create better awareness in the public of the history, culture and heritage of Jewish people; to combat antisemitism, racism and prejudice; and to build greater tolerance and understanding between communities, in particular through the medium of film.

The functional and presentational currency of the Charity is £ Sterling.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

UK Jewish Film Limited 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.

2.2 Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

The Charity continues to focus on developing its financial sustainability. This is achieved by increasing the number of UKJF Members as well as organising targeted fundraising events during the festival or during the course of the year aimed at expanding the base of supporters and increasing the number of film sponsors and patrons.

The Charity continues to offer its expertise, resources and experience in programming and festival organisation to other similar organisations as a way of widening the audiences for its cultural provision and generating new income sources to ensure it can continue with its core charitable objectives.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

2. Accounting policies (continued)

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2.4 Expenditure

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. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Depreciation is provided on the following bases:

Fixtures and fittings	- 25% reducing balance
Office equipment	- 25% reducing balance

2.6 Investments

Investments in subsidiaries are valued at cost less provision for impairment.

2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

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NOTES TO THE FINANCIAL STATEMENTS
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2. Accounting policies (continued)

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.9 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments.

2.10 Pensions

The Charity contributes to a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

The Charity contributes to a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the Charity pays fixed contributions into a separate entity. Once the contributions have been paid the Charity has no further payment obligations.

The contributions are recognised as an expense in the Statement of Financial Activities when they fall due. Amounts not paid are shown in creditors as a liability in the Statement of Financial Position. The assets of the plan are held separately from the Charity in independently administered funds.

2.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

3. Income from donations

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
Donations	50,000	63,216	113,216
Public funding	-	50,000	50,000
Total 2023	<u>50,000</u>	<u>113,216</u>	<u>163,216</u>
	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £
Donations	68,000	69,032	137,032
Public funding	-	53,380	53,380
Total 2022	<u>68,000</u>	<u>122,412</u>	<u>190,412</u>

4. Income from charitable activities

	Unrestricted funds 2023 £	Total funds 2023 £
Ticket sales	20,377	20,377
Sponsorship	93,100	93,100
Other income	3,503	3,503
Total 2023	<u>116,980</u>	<u>116,980</u>

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4. Income from charitable activities (continued)

	Unrestricted funds 2022 £	Total funds 2022 £
Ticket sales	21,936	21,936
Sponsorship	122,400	122,400
Other income	6,005	6,005
Total 2022	150,341	150,341

5. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total 2023 £
Educational and short film projects	43,667	147,456	191,123
General and administrative support costs	-	193,887	193,887
Total 2023	43,667	341,343	385,010

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total 2022 £
Educational and short film projects	44,097	52,941	97,038
General and administrative support costs	-	202,675	202,675
Total 2022	44,097	255,616	299,713

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

6. Analysis of expenditure by activities

	Activities undertaken directly 2023 £	Support costs 2023 £	Total funds 2023 £
Educational and short film projects	187,984	3,140	191,124
General and administrative support costs	-	193,886	193,886
Total 2023	<u>187,984</u>	<u>197,026</u>	<u>385,010</u>
	Activities undertaken directly 2022 £	Support costs 2022 £	Total funds 2022 £
Educational and short film projects	93,565	3,473	97,038
General and administrative support costs	-	202,675	202,675
Total 2022	<u>93,565</u>	<u>206,148</u>	<u>299,713</u>

7. Independent examiner's remuneration

The Independent Examiner's remuneration is borne by the subsidiary company.

8. Staff costs

	2023 £	2022 £
Wages and salaries	183,621	192,379
Contribution to a defined contribution pension schemes	3,478	2,345
	<u>187,099</u>	<u>194,724</u>

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

8. Staff costs (continued)

The average number of persons employed by the Charity during the year was as follows:

	2023	2022
	No.	No.
Management and administration	6	5

No employee received remuneration amounting to more than £60,000 in either year.

9. Trustees' remuneration and expenses

During the year, two Trustees, who are also key management personnel, have been paid remuneration from an employment with the Charity. The value of Trustees' remuneration was as follows:

		2023	2022
		£	£
M R Etherton	Remuneration	60,000	60,000
	Pension contributions paid	1,321	1,321
J S Ironside	Remuneration	10,800	10,800

During the year ended 30 June 2023, no Trustee expenses have been incurred (2022 - £NIL).

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

10. Tangible fixed assets

	Fixtures and fittings £	Office equipment £	Total £
Cost			
At 1 July 2022	5,040	6,451	11,491
At 30 June 2023	5,040	6,451	11,491
Depreciation			
At 1 July 2022	4,960	5,432	10,392
Charge for the year	20	255	275
At 30 June 2023	4,980	5,687	10,667
Net book value			
At 30 June 2023	60	764	824
At 30 June 2022	80	1,019	1,099

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**NOTES TO THE FINANCIAL STATEMENTS
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11. Fixed asset investments

	Investments in subsidiary companies £
Cost	
At 1 July 2022	1
At 30 June 2023	<u>1</u>

Principal subsidiaries

The Charity owns 100% of ordinary shares in UKJFF Services Limited.

12. Debtors

	2023 £	2022 £
Trade debtors	-	13,249
Amounts owed by group undertakings	33,535	59,505
	<u>33,535</u>	<u>72,754</u>

13. Creditors: Amounts falling due within one year

	2023 £	2022 £
Trade creditors	3,500	1,375
Taxation and social security	5,345	2,917
Other creditors	915	631
Accruals and deferred income	59,665	39,500
	<u>69,425</u>	<u>44,423</u>

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**NOTES TO THE FINANCIAL STATEMENTS
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14. Summary of funds

Summary of funds - current year

	Balance at 1 July 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 June 2023 £
General funds	217,167	230,196	(341,343)	8,500	114,520
Restricted funds	36,115	50,000	(43,667)	(8,500)	33,948
	<u>253,282</u>	<u>280,196</u>	<u>(385,010)</u>	<u>-</u>	<u>148,468</u>

Summary of funds - prior year

	Balance at 1 July 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 June 2022 £
General funds	189,627	272,753	(255,616)	10,403	217,167
Restricted funds	22,615	68,000	(44,097)	(10,403)	36,115
	<u>212,242</u>	<u>340,753</u>	<u>(299,713)</u>	<u>-</u>	<u>253,282</u>

15. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	-	824	824
Fixed asset investments	-	1	1
Current assets	42,448	174,620	217,068
Creditors due within one year	-	(69,425)	(69,425)
Difference	(8,500)	8,500	-
Total	<u>33,948</u>	<u>114,520</u>	<u>148,468</u>

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15. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	-	1,099	1,099
Fixed asset investments	-	1	1
Current assets	36,115	260,489	296,604
Creditors due within one year	-	(44,423)	(44,423)
Total	36,115	217,166	253,281

16. Related party transactions

During the year under review the Charity received donations of £4,000 (2022 - £3,000) from the Trustees.

The Charity has taken advantage of the exemption under FRS102 33.1A Related Party Disclosures not to disclose transactions entered into between two or more members of a group, provided that any subsidiary undertaking which is a party to the transaction is wholly owned by a member of that group.