

**JRoots Limited**

(by guarantee)

Company number 07114903

Charity number 1136532

Trustees' Report

And

Financial Statements

For the year ended

31 December 2021

## JRoots Limited

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## **JRoots Limited**

### **Legal and administrative information**

#### **Directors / Trustees**

D Goldberg (Chair)  
J Ebner appointed 11 October 2021  
D Kay appointed 12 January 2022  
E Lee  
P Vecht  
N Schiff (Chief Executive)

#### **Company Secretary**

D Goldberg

#### **Principal Address and Registered Office**

379 Hendon Way  
London  
NW4 3LP

#### **Details of Incorporation**

The company was incorporated on 3 January 2010 in England under company registration number 07114903, and was registered with the Charity Commission on 22 June 2010, governed by its memorandum and articles of association, charity number 1136532.

#### **Bankers**

National Westminster Bank Plc  
5 Central Circus  
Hendon Central  
London  
NW4 3LE

## **JRoots Limited**

### **Trustees' Report**

The Trustees, who are also Directors of the Charity for the purposes of the Companies Act, submit their annual report and the financial statements of JRoots Ltd (the Company) for the year ended 31 December 2021. The Trustees confirm that the annual report and financial statements of the Company comply with current statutory requirements, the requirements of the Company's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in 2015.

Legal and administrative information set out on page 1 forms part of this report.

### **Structure, Governance and Finance**

#### **Organisation structure**

JRoots Ltd is a Company limited by guarantee and registered as a charitable Company. The charity's objects are set out below in the Charity's Objectives and Activities.

The Trustees, who are also the directors for the purpose of Company law, and who served during the year were D Goldberg, J Ebner, E Lee, P Vecht, N Schiff. None of the Trustees have any beneficial interest in the Company. Jewish Futures Trust Limited, the parent Company, is the only member of JRoots Ltd and guarantees to contribute £1 in the event of a winding up.

There are no specific restrictions imposed by the governing document concerning the way the charity can operate.

The management of the Company is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association. The number of Trustees shall not be subject to any maximum but shall not be less than two.

#### **Appointment of Trustees**

The appointment and training of a new trustee is subject to the oversight of current trustees.

#### **Induction and training**

New trustees are given a brief induction by the charity's legal advisors on their responsibilities in accordance with the requirements of the Charity Commissioners. They are also given an induction by the current trustees regarding the activities of the charity and its statutory responsibilities.

#### **Charity's Objectives and Activities**

JRoots core objective is to facilitate immersive Jewish cultural and educational experiences. This experience is a powerful pedagogical tool that serves to inspire and educate Jews of all backgrounds, affiliations and ages, especially when combined with travel to places of Jewish interest, worldwide.

JRoots core objective is to facilitate Jewish journeys to international as well as domestic destinations that tell a Jewish story. The immersive educational and cultural experiences organised hand in hand with groups from all backgrounds, affiliations and age groups, combine to create monumental pedagogical milestones in participants lives.

JRoots was established in order to visit the past, engage with the present and ensure the future of a vibrant Jewish community who's members play active roles both in their own locale and in society beyond.

JRoots has developed a particular expertise in organising momentous informative and inspirational journeys to Poland and other European sites with respect to Holocaust education. Extensive interaction with Holocaust Survivors including latest technological and professional interviewing and recording of their testimonies, life experience and wisdom shared, places JRoots guides and educators and experiences in a uniquely powerful position to impart knowledge and values to the younger generation.

## **JRoots Limited**

### Trustees' Report (continued)

#### **Charity's Objectives and Activities (continued)**

By sharing with participants an intimate personal and hands on connection with the past, the charity aims to instil a deep sense of historic pride and responsibility to shoulder leadership and moral leadership within society. This includes combatting Holocaust denial and standing up for decency, tolerance, volunteerism and goodness across the community.

JRoots has become the largest provider of Holocaust related educational journeys in the U.K. Jewish community. Over recent years the scope of educational journeys has expanded beyond to include Lithuania, Ukraine, Czech Republic, Spain, Morocco, Portugal, Israel and Greece.

JRoots continues to produce top quality educational material in the form of books, workbooks and workshops many of which have become the mainstay for groups visiting Holocaust sites in Europe.

#### ***Multimedia Division***

The charity has invested resource over many years in professionally recording life lessons and testimonies of Holocaust Survivors worldwide in order to educate future generations. These testimonies are of a unique quality in their pedagogical focus which reaches beyond the stark evidential content to probing more deeply into universal life lessons that can be passed on from Survivors to young people in particular. Over 150 Survivors have been recorded. Having facilitated the return of numerous Survivors to lead educational journeys along with large student groups, JRoots now aims, via the continuing production of both long and short documentaries, for people to come as close to "meeting" a Survivor as possible.

JRoots plans to build free online access to archives that will both bring the Holocaust narratives of numerous Survivors to future generations. We believe that Survivors can also be the greatest teachers of essential life issues, values and sense of identity. Since inception many full length documentaries have been produced along with tens of short but invaluable life lessons conveyed by Survivors. There are a number of such series in production. These include "Timeless Wisdom from Survivors" series, 70 Faces and more.

The multimedia division prides itself on the high quality of its work which it achieves through the efforts of skilled and experienced personnel. Some of the consultants have worked at places such as the BBC, Sky and many other large, professional outfits.

#### ***Active member of Jewish Futures Group***

JRoots is an active member of the Jewish Futures Trust group of charities, the sole member of which is Jewish Futures Trust. Jewish Futures Trust provides centralised head office services to all the group charities to enable the group to benefit from economies of scale and shared services. Charities in the group are actively encouraged to benefit from the services of each other where shared expertise will facilitate better use of resources. All the charities are encouraged to run their overseas trips through JRoots.

#### **Achievements and Performance**

The charity's principal activity of heritage programmes visiting international destinations was halted in March 2020 due to the global Covid pandemic. The charity took immediate action to retrain staff towards online educational work and furloughing staff whose focus was trip operations.

The resilient adaptation of JRoots during the period of the pandemic facilitated a very impressive font of creative educational innovation. These ranged from the creation of online virtual tours to huge international gatherings of Survivors for facilitated discussions and sharing of testimonies.

In the second half of 2021 international trips to Poland re-started, and in the latter half of the year 11 trips were arranged and completed. There has been a strong demand for programmes for 2022 and JRoots is pleased to be at the forefront of organisations able to offer immersive, experiential trips for UK and international participants.

**JRoots Limited**

## Trustees' Report (continued)

**Financial Review**

Because of the impact of restricted travel during 2021 JRoots incurred a deficit of £164,810 during the year (2020: surplus £243,527). The Charity had reduced its operational cost base where possible and used the UK Job Retention Scheme to benefit from the furlough of staff.

JRoots is supported by a broad spectrum of donors from across the community, ranging from grassroots student-level program participants and alumni to a number of philanthropists who partner with our charity and help encourage our activities. The Charity organised a successful fundraising campaign in November 2020 to secure resources for its future activities.

All of JRoots' expenditure is focused on creating the wide range of successful high-quality educational courses and popular, impactful activities that deliver our stated charitable objectives.

**Fundraising**

JRoots is committed to the highest standards in fundraising. At all times it aims to ensure that its processes and staff are respectful, open, honest and accountable to our supporters and the public.

JRoots is a medium sized charity that principally raises funds from individuals, family trusts and foundations, and companies who have a connection with and support the work of the charity. Its approach is generally on a personal level, but the group also raises funds through community events and activities.

Fundraising approaches made by JRoots are personal and targeted, focussed on those individuals and institutions who have expressed interest in its work. JRoots does not engage in large scale fundraising activities like mass mailings, unsolicited telephone fundraising or door-to-door campaigns.

JRoots has a small fundraising team. The Chief Executive is responsible for the day to management of fundraising activities. The Trustees provide oversight of fundraising strategy and delivery. The Fundraising Team receive regular training and guidance and aim to adhere to methods of best practise including the Fundraising Regulator's Code of Fundraising Practice.

Under no circumstances does JRoots share personal information of its supporters for the purposes of third party marketing or processing.

There have been no complaints about fundraising activities reported in the year to 31 December 2021, or subsequently.

JRoots has not used third party organisations for its fundraising activities during 2021.

**Key Risks and Uncertainties**

The Trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks. A reduction in donor base could cause cash flow issues; any delayed receipt of pledged donations income could also potentially cause cash flow issues.

The major risks facing the charity are reviewed regularly at management meetings. Regular reviews of cash flow projections and budget forecasts are also undertaken, as well as a continual drive to reduce expenditure and negotiate better terms and rates.

**The Impact of Covid-19 in 2021**

The Charity reacted swiftly to the cessation of international travel in March 2020 and was able to create a range of on line learning tools to support its education programmes. Management reviewed its operational costs and made changes where possible. During 2021 the Charity was able to start international programmes again in the second half of the year

Management and Trustees are monitoring the Charity cost base on a regular basis to ensure that programme, event and educational costs do not exceed foreseeable income.

To ensure that the Charity has a back up source of funds for 2022 or 2023 as the economic effects of the Pandemic improve the Charity has borrowed funds under the Covid Business Interruption Loan Scheme which were drawn down in January 2021.

**JRoots Limited****Trustees' Report (continued)****Public Benefit**

The Trustees acknowledge the duty in Section 4 of the Charities Act 2011 to have due regard to the Charity Commission's published general and relevant sub-sector guidance on public benefit.

All activities undertaken by JRoots are for the public benefit. With a focus on providing Jewish culture, history and heritage activities, the organisation's operation is very much geared to providing benefit to the Jewish and wider community as is highlighted by the activities reported herein.

By sharing with today's generation of Jews an understanding of the past, the Charity aims to instil a sense of moral responsibility, citizenship and leadership within society as a whole. This will also continue to be central to its future plans.

**Plans for the Future**

The main activity of the Charity continues to be the provision of educational journeys, educational seminars, production of educational materials and documentary films and books.

**Reserves**

JRoots needs free reserves to enable it to fulfil its charitable obligations and commitments that it enters into. The Charity also requires reserves to ensure continuance of these obligations in the eventuality of any unexpected revenue shortfall. The Trustees aim for the Charity to hold free reserves equal to not less than 3 months of normal running costs, approximately £150,000. As at 31 December 2021 free reserves were £274,208 (2020: £448,452).

In the light of Covid-19 crisis, the Charity's short term objective is to ensure that the combination of cash and liquid assets is sufficient to meet current and anticipated obligations.

**Disclosure of information to Auditors**

Each of the directors has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditors are unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditors are aware of such information.

**Statement of Trustees' Responsibilities**

The Trustees (who are also the directors of JRoots Limited for the purposes of Company law) are responsible for preparing the Report of the Trustees 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 year which give a true and fair view of the state of affairs of the charitable Company and of the incoming resources and application of resources, including the income and expenditure of the charitable Company for that period. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable Company will continue in business.

**JRoots Limited****Trustees' Report (continued)**

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable Company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware:

- there is no relevant audit information of which the charitable Company's auditors are unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

**Small Companies Exemption**

In preparing this report, the Directors have taken advantage of the small companies exemption provided by section 415A of the Companies Act 2006

**Independent Examiners**

The independent examiners, Crowe U.K. LLP, will be proposed for re-appointment at the forthcoming Annual General Meeting.

**ON BEHALF OF THE BOARD:**

.....  
P Vecht  
Trustee

Date: 15 August 2022



**JRoots Limited****Independent examiner's report to the Trustees of Jroots Limited**

I report to the Charity Trustees on my examination of the accounts of the company for the year ended 31 December 2021, which are set out on pages 8 to 17.

This report is made solely to the charitable Company's Trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and the charitable Company's Trustees as a body in accordance with section 154 of the Charities Act 2011. My independent examiner's work has been undertaken so that I might state to the charitable Company'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 charitable company, the charitable company's members as a body and the charitable Company's Trustees as a body for my independent examiner's work, for this report, or for the opinions I have formed.

**Responsibilities and basis of report**

As the Charity's Trustees of the Company (and also 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 Company 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 your charity's accounts as 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.

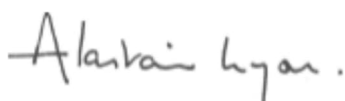
**Independent Examiner's Statement**

I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants of England and Wales.

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 Company 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 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.



Alastair Lyon FCA DChA  
Aquis House  
49-51 Blagrove Street,  
Reading,  
Berkshire,  
RG1 1PL

18 August 2022

**JRoots Limited**

Statement of Financial Activities  
for the period ended 31 December 2021

	Note	Unrestricted Funds	Restricted Funds	2021 Total Funds £	2020 Total Funds £
<b>Income:</b>					
Donations and legacies	4	101,421	36,518	137,939	349,436
<i>Income from charitable activities:</i>					
Participant payments	5	458,550	-	458,550	1,261,045
Other income	5	<u>35,044</u>	<u>-</u>	<u>35,044</u>	<u>77,696</u>
<b>Total income</b>		<u>595,015</u>	<u>36,518</u>	<u>631,533</u>	<u>1,688,177</u>
<b>Expenditure:</b>					
<i>Raising funds:</i>					
Donor fundraising costs	6	1,507	-	1,507	5,702
<i>Expenditure on charitable activities:</i>					
Charitable donations		-	-	-	74,012
Charitable activities	7	<u>768,952</u>	<u>25,884</u>	<u>794,836</u>	<u>1,364,936</u>
<b>Total expenditure</b>		<u>770,459</u>	<u>25,884</u>	<u>796,343</u>	<u>1,444,650</u>
<b>Net income/(expenditure) for the year</b>		(175,444)	10,634	(164,810)	243,527
<b>Reconciliation of funds:</b>					
Total funds brought forward		<u>453,251</u>	<u>50,791</u>	<u>504,042</u>	<u>260,515</u>
<b>Total funds carried forward</b>		<u><u>277,807</u></u>	<u><u>61,425</u></u>	<u><u>339,232</u></u>	<u><u>504,042</u></u>

The Statement of Financial Activities includes all gains and losses recognised in the year.

All income and expenditure derives from continuing activities.

The notes on pages 11 to 18 form part of these accounts.

**JRoots Limited**  
**Company number 07114903**

Balance Sheet

As at 31 December 2021

	Note	2021 £	2020 £
<b>Fixed Assets</b>			
Tangible assets	11	3,599	4,799
<b>Current Assets</b>			
Debtors	12	235,680	72,161
Cash at bank and in hand		<u>833,789</u>	<u>483,521</u>
		1,069,469	555,682
<b>Creditors: Amounts falling due within one year</b>	13	<u>(525,496)</u>	<u>(56,439)</u>
<b>Net current assets</b>		<u>543,973</u>	<u>499,243</u>
Creditors : Amounts falling due after one year	13	<u>(208,340)</u>	=
<b>Net assets</b>		<u>339,232</u>	<u>504,042</u>
<b>Funds</b>			
Unrestricted funds	16	277,807	453,251
Restricted funds	16	<u>61,425</u>	<u>50,791</u>
<b>Total funds</b>		<u>339,232</u>	<u>504,042</u>

For the financial year ended 31 December 2021, the Company was entitled to exemption from audit under Section 477 of the Companies Act 2006; and no notice has been deposited under Section 476. The Trustees acknowledge their responsibilities for ensuring that the Company keeps accounting records which comply with Section 386 and preparing accounts which give a true and fair view of the state of affairs of the Company at the end of the period and for its financial activities for the financial period in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006, so far as applicable to the Company.

The accounts were approved by the Trustees and authorised for issue on 15 August 2022.



**P Vecht**  
**Trustee**

The notes on pages 11 to 18 form part of these accounts.

**JRoots Limited**

## Statement of Cash Flows

As at 31 December 2021

	2021 £	2020 £
<b>Cash flows from operating activities:</b>		
Net incoming/(outgoing) resources	(164,810)	243,527
Depreciation	1,200	1,600
Loss on disposal of tangible fixed assets	-	-
Decrease/(increase) in debtors	(163,519)	536,835
Increase/(decrease) in creditors	<u>425,880</u>	<u>(901,123)</u>
<b>Net cash provided by operating activities</b>	98,751	(119,161)
<b>Cash flows from investing activities</b>		
Purchase of tangible fixed assets	-	-
Borrowing of funds from CBILS Loan Scheme	250,000	-
Additional / (repayment) of credit card loans	<u>1,517</u>	<u>(3,113)</u>
<b>Net cash generated/ (used by) investing activities</b>	251,517	(3,113)
Change in cash and cash equivalents in the year	350,268	(122,274)
Cash and cash equivalents at the beginning of the year	<u>483,521</u>	<u>605,795</u>
<b>Total cash and cash equivalents at the end of the year</b>	<u>833,789</u>	<u>483,521</u>

## JRoots Limited

### Notes to the Accounts – 31 December 2021

#### 1 Company information

The principal activity of JRoots Limited is the advancement of Jewish education and culture. The Company is registered as a charitable Company limited by guarantee (Company number: 07114903, charity number 1136532). It is incorporated and domiciled in the UK. The address of the registered office is 379 Hendon Way, London, NW4 3LP.

#### 2 Accounting policies

##### a. Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP 2015), applicable UK accounting standards including the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Companies Act 2006. The Company 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 notes. The principal accounting policies adopted in the preparation of the financial statements are as follows:

##### b. Income

All incoming resources are included on the Statement of Financial Activities when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

##### c. Expenditure

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### d. Charitable activities

Charitable activities comprise those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

##### e. Governance costs

Governance costs comprise those costs associated with meeting the constitutional and strategic requirements of the Charity and the audit fees and costs linked to the strategic management of the Charity.

##### f. Allocation and apportionment of costs

Overhead and support costs relating to charitable activities have been apportioned based on staff time.

##### g. Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 25% on reducing balance
Computer equipment	- 25% on reducing balance
Assets greater than £1,000 are capitalised.	

## JRoots Limited

Notes to the Accounts – 31 December 2021

### Accounting Policies (continued)

**h. Taxation**

The Charity is exempt from corporation tax on its charitable activities

**i. Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**j. Liability recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the Charity to the expenditure.

**k. Translation of foreign currencies**

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the balance sheet date.

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction.

Exchange gains and losses are recognised in the Statement of Financial Activities.

**l. Financial instruments**

The Charity holds only financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments include debtors and creditors. Debtors and creditors are initially recognised at transaction value and subsequently measured at fair value. Note 19 provides more information on financial instruments where future cash flows are anticipated, with financial assets referring to debtor balances excluding prepayments, and financial liabilities referring to all creditor balances excluding deferred income and other taxation and social security.

**m. Going Concern**

In the light of Covid-19 crisis, having reviewed the financial position, the Trustees consider that with current cash resources, general reserves, potential appeal for fundraising and costs reduced to a core minimum, there are no material uncertainties about the Charity's ability to continue as a going concern and have reasonable expectations that the Charity has adequate resources to continue its digital activities for the foreseeable future. Accordingly they continue to adopt the going concern basis of accounting in preparing the annual financial statements.

**n. Government Grants**

Grants are accounted for under the performance model as permitted by the Charity SORP. Coronavirus Job Retention Scheme grant income is therefore recognised on a straight line basis over the furlough period for each relevant employee.

**JRoots Limited**

## Notes to the Accounts – 31 December 2021

**3 Key judgements and estimates**

In the application of the Charity's accounting policies, which are described in note 2, Trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects the current and future periods.

The Trustees consider that there are no material judgements in applying accounting policies or key sources of estimation uncertainty.

**4 Income from donations and legacies**

	2021	2020
	£	£
Gifts	137,939	349,436
	=====	=====

**5 Income from charitable activities**

	2021	2020
<i>Trip and event participant payments</i>	458,549	1,261,045
<i>Other income</i>		
Furlough grants under the Job Retention Scheme	35,013	77,610
Bank interest received	<u>32</u>	<u>86</u>
	35,045	77,696

**6 Donor fundraising costs**

	2021	2020
	£	£
Donor relations	859	3,995
Support costs	<u>648</u>	<u>1,707</u>
	1,507	5,702
	=====	=====

**JRoots Limited**

Notes to the Accounts – 31 December 2021

**7 Analysis of expenditure on charitable activities**

	Basis of allocation	Charitable activities £	Support costs £	Governance costs £	2021 Total £	2020 Total £
Staff costs	Direct	57,506	38,337	-	95,843	211,645
Programme trip expenditure	Direct	499,109	-	-	499,109	904,256
Film and book production	Direct	25,883	-	-	25,883	31,808
General office	Direct	-	169,201	-	169,201	211,339
Audit fees	Direct	-	-	4,800	4,800	5,888
		582,498	207,538	4,800	794,836	1,364,936
Support costs		207,538	(207,538)		-	-
Governance costs		4,800		(4,800)	-	-
<b>Total charitable activity expenditure</b>		794,836	-	-	794,836	1,364,936

Of the total expenditure £768,952 (2020: £1,332,574) was unrestricted .

**8 Net incoming / (expenditure) for the year**

	2021 £	2020 £
This is stated after charging / (crediting):		
Depreciation	1,200	1,600
Foreign exchange (gains) / losses	13,738	(2,388)



**JRoots Limited**

## Notes to the Accounts – 31 December 2021

**9 Analysis of staff costs, trustee remuneration and expenses**

	2021	2020
	£	£
Salaries and wages	74,045	179,141
Pension costs	14,654	16,495
Social security costs	<u>7,144</u>	<u>16,009</u>
	<u>95,843</u>	<u>211,645</u>

There were no Trustees' remuneration or other benefits for the year ended 31 December 2021 (2020: £0).  
There were no Trustees' expenses paid for the year ended 31 December 2021 (2020: £0).

The average monthly number of employees during the year was as follows:

	2021	2020
Support	3	5

No employee received remuneration amounting to more than £60,000 in either year. £0 remuneration was paid to key management personnel in 2021 (2020: £0). All Trustees are included as key personnel.

**10 Taxation**

The charitable Company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

**11 Tangible fixed assets**

	Computer equipment £	Totals £
<b>COST</b>		
At 1 January 2021	19,841	19,841
Additions		
Write off on disposal	-	-
At 31 December 2021	<u>19,841</u>	<u>19,841</u>
<b>DEPRECIATION</b>		
At 1 January 2021	<u>15,042</u>	<u>15,042</u>
Charge for the year	<u>1,200</u>	<u>1,200</u>
At 31 December 2021	<u>16,242</u>	<u>15,042</u>
<b>NET BOOK VALUE</b>		
At 31 December 2021	<u>3,599</u>	<u>3,599</u>
At 31 December 2020	<u>4,799</u>	<u>4,799</u>

**12 Debtors**

	2021 £	2020 £
Trade debtors	21,367	6,693
Sister charity debtors	-	78
Other Debtors	177,573	59,658
Prepayments and accrued income	<u>36,740</u>	<u>5,732</u>
	<u>235,680</u>	<u>72,161</u>

**JRoots Limited**

## Notes to the Accounts – 31 December 2021

**13 Creditors:** Amounts falling due within one year

	2021	2020
	£	£
Bank Loans due in in one year – CBILS Loan	41,660	-
Trade creditors	87,228	30,692
Social security and other taxation	2,226	6,357
Amounts owed to sister charities	-	1,068
Other Creditors	1,452	5,864
Accruals and deferred income	389,850	10,895
Credit cards	<u>3,080</u>	<u>1,563</u>
	<u>525,496</u>	<u>56,439</u>

**14 Deferred Income**

	2021	2020
	£	£
Balance as at 1 January 2021	668,863	668,863
Amount released to income in the year	(668,863)	(668,863)
Amount deferred in the year	<u>338,225</u>	<u>-</u>
Balance as at 31 December 2021	<u>338,255</u>	<u>-</u>

Deferred Income at each year end represents amounts received from participants for educational trips that will take place in the period after the year end. Income is released to the profit and loss account for the year in which the activity occurs.

**15 Capital commitments**

Amounts contracted for, but not provided in the accounts, amount to £Nil (2020: £Nil).

**16 Movement in Funds**

	1 January 2021	Income resources & gains	Outgoing resources & losses	31 December 2021
	£	£	£	£
<b>Unrestricted Funds</b>				
General funds	453,251	595,015	770,459	277,807
<b>Restricted Fund</b>	<u>50,791</u>	<u>36,518</u>	<u>25,884</u>	<u>61,425</u>
<b>Total Funds balances</b>	<u>504,042</u>	<u>631,533</u>	<u>796,343</u>	<u>339,232</u>

Unrestricted funds represent funds available to the Trustees for the general purposes of the Charity.

Restricted Funds represent donations and expenditure on films and projects to pay tribute and remember people who survived the Holocaust.

**17 Related Party Transactions**

JRoots is a subsidiary of Jewish Futures Trust which organises central resources for JRoots and other sister charities so that the group benefits from economies of scale and shared expertise and experience. During the year under review Jewish Futures Trust charged JRoots £139,845 (2020: £147,862).

During the year JRoots made donations to Jewish Futures Trust of £nil (2020: £4,895) to support its activities and Jewish Futures Trust made donations to JRoots of £38,500 (2020: £nil).

At the end of the year JRoots owed £nil to Jewish Futures Trust (2020: £5,963).

JFT-Jewish Futures Foundation Inc is a charity in the USA which shares a trustee with JRoots. During the year, JRoots received donations from JFT - JFF Inc totalling £287,298 (2020: £1,131,097).

## JRoots Limited

### Notes to the Accounts – 31 December 2021

#### 17 Related Party Transactions (continued)

Aish Hatorah UK is a subsidiary of Jewish Futures Trust, the sole member of JRoots. Aish Hatorah UK ran 2 (2020 : 3) trips through JRoots during the year which meant that JRoots incurred net costs on behalf of Aish Hatorah to the value of £49,260 (2020: £89,620). The net costs of these trips were paid to JRoots. The value of a JRoots grant to Aish Hatorah UK to cover the costs of 2021 trips was £49,260 (2020: £nil). At the year end JRoots was owed £nil by Aish (2020: JRoots was owed £78 by Aish) for overheads paid by Aish during the year.

Forum for Jewish Leadership is a subsidiary of Jewish Futures Trust, the sole member of JRoots. At the end of the year JRoots owed Forum for Jewish Leadership £nil for the balance of some foreign currency exchanged in 2021 (2020: £nil).

JFT Netzach is a charity based in Israel which shares a trustee with JRoots. At the end of the year JFT Netzach held funds for JRoots , for future trips and costs of £13,700 (2020: £16,768).

#### 18 Parent Undertaking and Ultimate Controlling Party

The Company is a 100% subsidiary of Jewish Futures Trust Limited, a limited liability Company, registered number 07884678 and a registered charity number 1151066. Jewish Futures Trust is involved in public education and cultural activities.

The Trustees regard Jewish Futures Trust Limited as the immediate and ultimate parent Company. Jewish Futures Trust prepare consolidated annual accounts , including the results of the Company. A copy of the consolidated accounts can be obtained from the JFT head office at 379 Hendon Way, London NW4 3LP

#### 19 Financial instruments

	2021	2020
	£	£
<b>Charity</b>		
Financial assets measured at amortised cost	1,052,776	550,000
Financial liabilities measured at amortised cost	145,581	56,439

Financial assets measured at amortised cost include trade debtors, amount owed by group undertakings, other debtors and cash equivalents.

Financial liabilities measured at amortised cost comprise trade creditors, other creditors and accruals excluding deferred income.

**JRoots Limited**

Notes to the Accounts – 31 December 2021

**20 Comparative Statement of Financial Activities January to December 2020**

	Note	Unrestricted Funds	Restricted Funds	2020 Total Funds £
<b>Income:</b>				
Donations and legacies	4	324,037	25,399	349,436
<i>Income from charitable activities:</i>				
Participant payments	5	1,261,045	-	1,261,045
Other income		<u>77,696</u>	<u>-</u>	<u>77,696</u>
<b>Total income</b>		<u>1,662,778</u>	<u>25,399</u>	<u>1,688,177</u>
<b>Expenditure:</b>				
<i>Raising funds:</i>				
Donor fundraising costs	6	5,702	-	5,702
<i>Expenditure on charitable activities:</i>				
Charitable donations		46,140	27,872	74,012
Charitable activities	7	<u>1,332,574</u>	<u>32,362</u>	<u>1,364,936</u>
<b>Total expenditure</b>		<u>1,384,416</u>	<u>60,234</u>	<u>1,444,650</u>
<b>Net income/(expenditure) for the year</b>		278,362	(34,835)	243,527
<b>Reconciliation of funds:</b>				
Total funds brought forward		<u>174,889</u>	<u>85,626</u>	<u>260,515</u>
<b>Total funds carried forward</b>		<u><u>453,251</u></u>	<u><u>50,791</u></u>	<u><u>504,042</u></u>