

Registered Company Number: 07237800 (England and Wales)
Registered Charity Number: 1139099

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 April 2025
for
Friends Of Louis Jacobs.org

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for the Year Ended 30 April 2025

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Report of the Trustees
for the Year Ended 30 April 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 April 2025. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To advance the education of the public in theology, with the particular emphasis on Judaism, by way of a website principally containing the writings of the late rabbi, Dr. Louis Jacobs, details of his life and scholarship, and his impact and relevance to contemporary Jewish society and religion. Additionally, for this website to be used as a resource for scholarship and general information on Jewish theology and to encourage debate and further scholarship based on the teachings of Rabbi Jacobs.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07237800 (England and Wales)

Registered Charity number

1139099

Registered office

Ground Floor, 123 Pall Mall
London
SW1Y 5EA

Trustees

I Jacobs	Company Director
S M Rosefield	Company Director
D J Cohen	Company Director

...continuation

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on and signed on its behalf by:

I Jacobs - Trustee

Statement of Financial Activities
for the Year Ended 30 April 2025

	Notes	YE 2025 Unrestricted funds £	YE 2024 Unrestricted funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		23,006	16,200
Charitable activities			
Religious literature sales		3,497	1,272
Total		<u>26,503</u>	<u>17,472</u>
 EXPENDITURE ON			
Charitable activities			
Religious literature sales		12,883	9,403
Fundraiser events		8,031	-
Accountancy		1,620	1,200
Consultancy		-	6,455
Total		<u>22,534</u>	<u>17,058</u>
NET INCOME/(EXPENDITURE)		3,969	414
RECONCILIATION OF FUNDS			
Total funds brought forward		221	(193)
TOTAL FUNDS CARRIED FORWARD		<u>4,190</u>	<u>221</u>

Balance Sheet
for the Year Ended 30 April 2025

	Notes	YE 2025 Unrestricted funds £	YE 2024 Unrestricted funds £
Current Assets			
Cash at Bank		5,342	1,781
Creditors			
Amounts falling due within one year	3	(1,152)	(1,560)
NET CURRENT ASSETS/(LIABILITIES)		<u>4,190</u>	<u>221</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>4,190</u>	<u>221</u>
NET ASSETS/(LIABILITIES)		<u>4,190</u>	<u>221</u>
FUNDS			
Unrestricted funds		<u>4,190</u>	<u>221</u>
TOTAL FUNDS		<u>4,190</u>	<u>221</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

I Jacobs – Trustee

Notes to the Financial Statements
for the Year Ended 30 April 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

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

Taxation

The charity is exempt from corporation tax on its charitable activities.

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.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 April 2025 nor for the year ended 30 April 2024.

**Notes to the Financial Statements – continued
for the Year Ended 30 April 2025**

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 April 2025 nor for the year ended 30 April 2024.

3. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	YE 2025	YE 2024
	£	£
Trade Creditors	-	408
Accrued Expenses	<u>1,152</u>	<u>1,152</u>
	<u>1,152</u>	<u>1,560</u>

4. MOVEMENT IN FUNDS

	At 1.5.24	Net movement in funds	At 30.4.25
	£	£	£
Unrestricted funds			
General Fund	221	3,969	4,190
Total Funds	<u>221</u>	<u>3,969</u>	<u>4,190</u>

Net movement in funds, included in the above are as follows:

	Incoming Resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	26,503	22,534	3,969
Total Funds	<u>26,503</u>	<u>22,534</u>	<u>3,969</u>

	At 1.5.23	Net movement in funds	At 30.4.24
	£	£	£
Comparatives for movement in funds			
Unrestricted funds			
General fund	(193)	414	221
Total Funds	<u>(193)</u>	<u>414</u>	<u>221</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming Resources	Resources expended	Movemen t in funds
	£	£	£
Unrestricted funds			
General fund	17,472	(17,058)	414
Total Funds	<u>17,472</u>	<u>(17,058)</u>	<u>414</u>

**Notes to the Financial Statements – continued
for the Year Ended 30 April 2025**

5. RELATED PARTY DISCLOSURE

During the year, donations of £10,450 (2024: £12,328) were received from CAF - The I & T Jacobs Charitable Trust of which a Trustee, Mr I Jacobs, was a trustee. And £1,000 (2024: £1,500) donations were received from the Trustee Mr S Rosefield.

**Detailed Statement of Financial Activities
for the Year Ended 30 April 2025**

	YE 2025	YE 2024
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	23,006	16,200
Charitable activities		
Royalties	3,497	462
Subscriptions	-	810
	<u>3,497</u>	<u>1,272</u>
Total incoming resources	26,503	17,472
EXPENDITURE		
Charitable activities		
Subscriptions	985	-
Publication of book	240	900
Podcast running cost	10,357	5,815
Room hire	-	349
Advertising	231	526
Website and editorial costs	787	1,640
Postage and Stationery	121	-
Fundraiser events	8,031	-
	<u>20,752</u>	<u>9,230</u>
Support costs		
Finance		
Bank charges	162	173
Governance Costs		
Accountancy and legal fees	1,620	1,200
Consultancy	-	6,455
	<u>1,782</u>	<u>7,655</u>
Total Resources expended	22,534	17,058
Net income/(expenditure)	3,969	414