

JEWISH LEGACY GIVING

England & Wales · Charity number 1144193

Details

Status	Registered
Legal form	Charitable company
Company number	07660876
Registered	2011-10-10
Register	View on the Charity Commission register

Contact

Address	Jewish Legacy PO Box 846 Rickmansworth Hertfordshire WD3 0RR
Phone	07538812380
Email	info@jewishlegacygiving.org.uk
Website	http://www.jewishlegacy.org.uk

Activities

Objects: THE PROMOTION OF THE EFFICIENCY AND EFFECTIVENESS OF CHARITIES FOR THE PUBLIC BENEFIT BY PROMOTING FUNDRAISING AND LEGACY GIVING PARTICULARLY FROM (BUT NOT LIMITED TO) WITHIN THE UK JEWISH COMMUNITY.

Activities: To promote the importance of legacy giving throughout the UK

Classification

- **How:** Provides Advocacy/advice/information
- **What:** General Charitable Purposes
- **Who:** Other Charities Or Voluntary Bodies

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£48,942	£44,478	-	-
2023-12-31	£48,000	£41,000	-	-
2022-12-31	£52,287	£83,310	-	-
2021-12-31	£62,486	£55,173	-	-
2020-12-31	£65,671	£59,510	-	-

Trustees

Name	Role	Appointed
Anthony Broza		2018-09-30
Harvey Bratt		2025-11-01
Melanie Diamond		2020-01-01
Peter Evans		2018-01-01
Steven Greenberg		2016-04-11

JEWISH LEGACY GIVING

England & Wales - Charity number 1144193

Accounts

Charity registration number 1144193 (England and Wales)

Company registration number 07660876

JEWISH LEGACY GIVING
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

JEWISH LEGACY GIVING

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr S Greenberg Mr P J Evans Mr A Broza M E Diamond A N Overlander-Kaye Mr H R Bratt	(Appointed 26 August 2025)
Life president	Mr N Ross	
Charity number	1144193	
Company number	07660876	
Principal address	Jewish Legacy Giving PO Box 846 WD3 0RR	
Registered office	1st Floor Gallery Court 28 Arcadia Avenue N3 2FG	
Independent examiner	Taylor Associates 1st Floor Gallery Court 28 Arcadia Avenue London N3 2FG	

JEWISH LEGACY GIVING

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JEWISH LEGACY GIVING

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their report and financial statements for the year ended 31 December 2024.

The trustees (who are also directors of the charitable company for the purposes of the Companies Act) present their report together with the financial statements of Jewish Legacy Giving (the charity) for the year ended year ended 31 December 2024. The trustees confirm that the annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005.

Objectives and activities

The charity's objectives are to promote all purposes recognised as charitable under the law of England and Wales from time to time and in particular:

- (a) to advance and promote more efficient and effective legacy fundraising by Jewish organisations established for charitable purposes throughout the United Kingdom (as defined in section 97(1) of the Charities Act 1993);
- (b) to educate the public in relation to the matter referred to above and in particular to promote the making of legacies to Jewish organisations established for charitable purposes throughout the United Kingdom; and
- (c) to provide assistance (including the provision of advice and information) to Jewish organisations established for charitable purposes on legacy matters throughout the United Kingdom.

These are its charitable purposes for the purposes of the Charities Act. For as long as the company is a charity, its purpose may only be altered with the prior consent of the Charity Commission and in accordance with any conditions attached to such consent.

The trustees have referred to the guidance in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives of the charity and in planning the future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set. The charity seeks to promote its activities through its website, advertising, promotional activities and educational meetings.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

In the period under review the charity continued its activities of promoting legacies within the Jewish community.

Financial review

The charity had incoming resources of £48,942 (2023: £48,480) comprising of subscriptions from charities. The charity incurred expenditure of £44,478 (2023: £40,843), detailed in note 4 to the financial statements. Net incoming/ (outgoing) resources were £4,464 in surplus (2023 net incoming resources surplus: £7,637). The charity had accumulated funds of £14,866 (2023: £10,402) at 31 December 2024.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between two and three month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

In the opinion of the trustees there are adequate resources available to meet the foreseeable obligations of the charity. The trustees confirm that the major risks to which the charity is exposed, as identified by them, have been reviewed and systems have been established to mitigate those risks.

The trustees will continue to promote the charity's activities being the promotion of legacy giving in the year ahead.

JEWISH LEGACY GIVING

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 DECEMBER 2024**

Structure, governance and management

The charity is registered as a charitable company limited by guarantee and was incorporated on 7 June 2011.

The charitable company is established under a Memorandum of Association and is governed by its Articles of Association which established the objects and powers of the charitable company. In the event of the charitable company being wound up, members (being the current trustees) are required to contribute an amount not exceeding £1 each.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr S Greenberg

Mr P J Evans

Mr A Broza

M E Diamord

A N Overlander-Kaye

Mr H R Bratt

(Appointed 26 August 2025)

The management of the charity is the responsibility of the trustees who are appointed under the Articles of Association. The trustees have the power to appoint additional trustees. The maximum number of trustees shall be determined by the company in general meeting and unless so determined, there shall be no maximum number. The minimum number is three.

The charity's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The charity's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

The trustees meet regularly and major decisions are taken by the trustees. Day to day administration is undertaken by the trustees.

The trustees report was approved by the Board of Trustees.

Mr P J Evans

Trustee

Dated: 11 September 2025

Mr A Broza

Trustee

Dated: 11 September 2025

JEWISH LEGACY GIVING

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF JEWISH LEGACY GIVING

I report to the trustees on my examination of the financial statements of Jewish Legacy Giving (the charity) for the year ended 31 December 2024.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements 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 financial statements 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 financial statements to be reached.

P Winter BA FCA
Taylor Associates
1st Floor Gallery Court
28 Arcadia Avenue
London
N3 2FG

Dated: 11 September 2025

JEWISH LEGACY GIVING

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2024

		Unrestricted funds 2024 £	Total 2023 £
<u>Income from:</u>	Notes		
Subscriptions	3	48,942	48,480
<u>Expenditure on:</u>			
Charitable activities	4	43,038	39,523
Other		1,440	1,320
Total resources expended		<u>44,478</u>	<u>40,843</u>
Net income for the year/ Net movement in funds		4,464	7,637
Fund balances at 1 January 2024		<u>10,402</u>	<u>2,765</u>
Fund balances at 31 December 2024		<u><u>14,866</u></u>	<u><u>10,402</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

JEWISH LEGACY GIVING

BALANCE SHEET

AS AT 31 DECEMBER 2024

	Notes	2024 £	£	2023 £	£
Current assets					
Cash at bank and in hand		16,186		11,722	
Creditors: amounts falling due within one year					
	9	(1,320)		(1,320)	
Net current assets			14,866		10,402
Income funds					
Unrestricted funds			14,866		10,402

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 11 September 2025

Mr P J Evans
Trustee

Mr A Broza
Trustee

Trustee

Company Registration No. 07660876

JEWISH LEGACY GIVING

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

Charity information

Jewish Legacy Giving is a registered charity and a private company limited by guarantee incorporated in England and Wales. The registered office is 1st Floor Gallery Court, 28 Arcadia Avenue, London, N3 2FG.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Subscriptions and donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

JEWISH LEGACY GIVING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies (Continued)

1.5 Resources expended

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated 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 ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

JEWISH LEGACY GIVING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

3 Subscriptions

	Unrestricted funds	Total
	2024	2023
	£	£
Subscriptions	48,942	48,480

4 Charitable activities

	2024	2023
	£	£
Consultancy fees	24,456	24,626
Promotional material	4,816	840
Advertising	13,043	13,398
Bank charges	89	78
Insurance	634	581
	<u>43,038</u>	<u>39,523</u>

5 Net movement in funds

	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	1,440	1,320

6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

7 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
Total	0	0

8 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

JEWISH LEGACY GIVING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

9	Creditors: amounts falling due within one year	2024	2023
		£	£
	Accruals and deferred income	1,320	1,320
		<u>1,320</u>	<u>1,320</u>

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.

JEWISH LEGACY GIVING

England & Wales - Charity number 1144193

Accounts

Charity registration number 1144193

Company registration number 07660876 (England and Wales)

JEWISH LEGACY GIVING
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

JEWISH LEGACY GIVING

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr S Greenberg Mr P J Evans Mr A Broza M E Diamond A N Overlander-Kaye
Life president	Mr N Ross
Charity number	1144193
Company number	07660876
Principal address	147 Northumberland Road Harrow HA2 7RB
Registered office	2 Green Lane Croxley Green WD3 3HR
Independent examiner	SPW (UK) LLP Gable House 239 Regents Park Road London N3 3LF
Bankers	Lloyds Banking Group, Blackheath London Branch, PO Box 1000, BX1 1LT

JEWISH LEGACY GIVING

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JEWISH LEGACY GIVING

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees present their report and financial statements for the year ended 31 December 2023.

The trustees (who are also directors of the charitable company for the purposes of the Companies Act) present their report together with the financial statements of Jewish Legacy Giving (the charity) for the year ended year ended 31 December 2023. The trustees confirm that the annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005.

Objectives and activities

The charity's objectives are to promote all purposes recognised as charitable under the law of England and Wales from time to time and in particular:

- (a) to advance and promote more efficient and effective legacy fundraising by Jewish organisations established for charitable purposes throughout the United Kingdom (as defined in section 97(1) of the Charities Act 1993);
- (b) to educate the public in relation to the matter referred to above and in particular to promote the making of legacies to Jewish organisations established for charitable purposes throughout the United Kingdom; and
- (c) to provide assistance (including the provision of advice and information) to Jewish organisations established for charitable purposes on legacy matters throughout the United Kingdom.

These are its charitable purposes for the purposes of the Charities Act. For as long as the company is a charity, its purpose may only be altered with the prior consent of the Charity Commission and in accordance with any conditions attached to such consent.

The trustees have referred to the guidance in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives of the charity and in planning the future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set. The charity seeks to promote its activities through its website, advertising, promotional activities and educational meetings.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

In the period under review the charity continued its activities of promoting legacies within the Jewish community.

The trustees have wide investment powers but, given the limited activity in the period under review, have not established a formal investment policy

Financial review

The charity had incoming resources of £48,480 (2022: £52,287) comprising of subscriptions from charities. The charity incurred expenditure of £39,523 (2022: £81,990), detailed in note 4 to the financial statements. Net incoming/ (outgoing) resources were £7,637 in surplus (2022 net incoming resources deficit: £31,023). The charity had accumulated funds of £10,402 (2022: £2,765) at 31 December 2023.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between two and three month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

In the opinion of the trustees there are adequate resources available to meet the foreseeable obligations of the charity. The trustees confirm that the major risks to which the charity is exposed, as identified by them, have been reviewed and systems have been established to mitigate those risks.

JEWISH LEGACY GIVING

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees will continue to promote the charity's activities being the promotion of legacy giving in the year ahead.

Structure, governance and management

The charity is registered as a charitable company limited by guarantee and was incorporated on 7 June 2011.

The charitable company is established under a Memorandum of Association and is governed by its Articles of Association which established the objects and powers of the charitable company. In the event of the charitable company being wound up, members (being the current trustees) are required to contribute an amount not exceeding £1 each.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr S Greenberg

Mr P J Evans

Mr A Broza

M E Diamord

A N Overlander-Kaye

The management of the charity is the responsibility of the trustees who are appointed under the Articles of Association. The trustees have the power to appoint additional trustees. The maximum number of trustees shall be determined by the company in general meeting and unless so determined, there shall be no maximum number. The minimum number is three.

The charity's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The charity's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

The trustees meet regularly and major decisions are taken by the trustees. Day to day administration is undertaken by the trustees.

The trustees report was approved by the Board of Trustees.

Mr P J Evans

Trustee

Dated: 16 May 2024

Mr A Broza

Trustee

Dated: 16 May 2024

JEWISH LEGACY GIVING

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF JEWISH LEGACY GIVING

I report to the trustees on my examination of the financial statements of Jewish Legacy Giving (the charity) for the year ended 31 December 2023.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements 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 financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.

P Winter BA FCA
SPW (UK) LLP
Gable House
239 Regents Park Road
London
N3 3LF

Dated: 16 May 2024

JEWISH LEGACY GIVING

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2023

		Unrestricted funds 2023 £	Total 2022 £
Income from:	Notes		
Subscriptions	3	48,480	52,287
Expenditure on:			
Charitable activities	4	39,523	81,990
Other		1,320	1,320
Total resources expended		<u>40,843</u>	<u>83,310</u>
Net income/(expenditure) for the year/ Net movement in funds		7,637	(31,023)
Fund balances at 1 January 2023		<u>2,765</u>	<u>33,788</u>
Fund balances at 31 December 2023		<u><u>10,402</u></u>	<u><u>2,765</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

JEWISH LEGACY GIVING

BALANCE SHEET

AS AT 31 DECEMBER 2023

	Notes	2023 £	£	2022 £	£
Current assets					
Cash at bank and in hand		11,722		4,085	
Creditors: amounts falling due within one year					
	9	(1,320)		(1,320)	
Net current assets			10,402		2,765
Income funds					
Unrestricted funds			10,402		2,765

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2023.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 16 May 2024

Mr P J Evans
Trustee

Mr A Broza
Trustee

Trustee

Company Registration No. 07660876

JEWISH LEGACY GIVING

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

Charity information

Jewish Legacy Giving is a registered charity and a private company limited by guarantee incorporated in England and Wales. The registered office is 2 Green Lane, Croxley Green, London, WD3 3HR.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Subscriptions and donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

JEWISH LEGACY GIVING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies **(Continued)**

1.5 Resources expended

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.7 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.8 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

JEWISH LEGACY GIVING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated 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 ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Subscriptions

	Unrestricted funds	Total
	2023 £	2022 £
Subscriptions	48,480	52,287

4 Charitable activities

	2023 £	2022 £
Consultancy fees	24,626	24,518
Promotional material	840	19,731
Advertising	13,398	34,243
Sundry expenses	-	2,880
Bank charges	78	85
Insurance	581	533
	<u>39,523</u>	<u>81,990</u>

5 Net movement in funds

	2023 £	2022 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	1,320	1,320

6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

JEWISH LEGACY GIVING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

7 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Total	-	-

8 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

9 Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	1,320	1,320

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.

JEWISH LEGACY GIVING

England & Wales - Charity number 1144193

Accounts

Charity registration number 1144193

Company registration number 07660876 (England and Wales)

JEWISH LEGACY GIVING
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022
PAGES FOR FILING WITH REGISTRAR

JEWISH LEGACY GIVING

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr S Greenberg Mr P J Evans Mr A Broza M E Diamond A N Overlander-Kaye
Life president	Mr N Ross
Charity number	1144193
Company number	07660876
Principal address	147 Northumberland Road Harrow HA2 7RB
Registered office	2 Green Lane Croxley Green WD3 3HR
Independent examiner	SPW (UK) LLP Gable House 239 Regents Park Road London N3 3LF
Bankers	Lloyds Banking Group, Blackheath London Branch, PO Box 1000, BX1 1LT

JEWISH LEGACY GIVING

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JEWISH LEGACY GIVING

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees present their report and financial statements for the year ended 31 December 2022.

The trustees (who are also directors of the charitable company for the purposes of the Companies Act) present their report together with the financial statements of Jewish Legacy Giving (the charity) for the year ended year ended 31 December 2022. The trustees confirm that the annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005.

Objectives and activities

The charity's objectives are to promote all purposes recognised as charitable under the law of England and Wales from time to time and in particular:

(a) to advance and promote more efficient and effective legacy fundraising by Jewish organisations established for charitable purposes throughout the United Kingdom (as defined in section 97(1) of the Charities Act 1993);

(b) to educate the public in relation to the matter referred to above and in particular to promote the making of legacies to Jewish organisations established for charitable purposes throughout the United Kingdom; and

(c) to provide assistance (including the provision of advice and information) to Jewish organisations established for charitable purposes on legacy matters throughout the United Kingdom.

These are its charitable purposes for the purposes of the Charities Act. For as long as the company is a charity, its purpose may only be altered with the prior consent of the Charity Commission and in accordance with any conditions attached to such consent.

The trustees have referred to the guidance in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives of the charity and in planning the future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

The charity seeks to promote its activities through its website, advertising, promotional activities and educational meetings.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

In the period under review the charity continued its activities of promoting legacies within the Jewish community.

The trustees have wide investment powers but, given the limited activity in the period under review, have not established a formal investment policy

Financial review

The charity had incoming resources of £52,287 (2021: £62,486) comprising of subscriptions from charities. The charity incurred expenditure of £81,990 (2021: £53,673), detailed in note 4 to the financial statements. Net incoming/ (outgoing) resources were £31,023 in deficit (2021 net incoming resources surplus: £7,313). The charity had accumulated funds of £2,765 (2021: £33,788) at 31 December 2022.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between two and three month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

In the opinion of the trustees there are adequate resources available to meet the foreseeable obligations of the charity. The trustees confirm that the major risks to which the charity is exposed, as identified by them, have been reviewed and systems have been established to mitigate those risks.

JEWISH LEGACY GIVING

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees will continue to promote the charity's activities being the promotion of legacy giving in the year ahead.

Structure, governance and management

The charity is registered as a charitable company limited by guarantee and was incorporated on 7 June 2011.

The charitable company is established under a Memorandum of Association and is governed by its Articles of Association which established the objects and powers of the charitable company. In the event of the charitable company being wound up, members (being the current trustees) are required to contribute an amount not exceeding £1 each.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr S Greenberg

Mr P J Evans

Mr A Broza

M E Diamond

A N Overlander-Kaye

The management of the charity is the responsibility of the trustees who are appointed under the Articles of Association. The trustees have the power to appoint additional trustees. The maximum number of trustees shall be determined by the company in general meeting and unless so determined, there shall be no maximum number. The minimum number is three.

The charity's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The charity's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

The trustees meet regularly and major decisions are taken by the trustees. Day to day administration is undertaken by the trustees.

The trustees report was approved by the Board of Trustees.

Mr P J Evans

Trustee

Dated: 30 May 2023

Mr A Broza

Trustee

Dated:30 May 2023

JEWISH LEGACY GIVING

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF JEWISH LEGACY GIVING

I report to the trustees on my examination of the financial statements of Jewish Legacy Giving (the charity) for the year ended 31 December 2022.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements 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 financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.

P Winter BA FCA
SPW (UK) LLP
Gable House
239 Regents Park Road
London
N3 3LF

Dated: 30 May 2023

JEWISH LEGACY GIVING

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

		Unrestricted funds 2022 £	Total 2021 £
	Notes		
Income from:			
Subscriptions	3	52,287	62,486
		<hr/>	<hr/>
Expenditure on:			
Charitable activities	4	81,990	53,673
Other		1,320	1,500
		<hr/>	<hr/>
Total resources expended		83,310	55,173
		<hr/>	<hr/>
Net (expenditure)/income for the year/ Net movement in funds		(31,023)	7,313
Fund balances at 1 January 2022		33,788	26,475
		<hr/>	<hr/>
Fund balances at 31 December 2022		2,765	33,788
		<hr/> <hr/>	<hr/> <hr/>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

JEWISH LEGACY GIVING

BALANCE SHEET

AS AT 31 DECEMBER 2022

	Notes	2022 £	£	2021 £	£
Current assets					
Cash at bank and in hand		4,085		34,988	
Creditors: amounts falling due within one year	8	<u>(1,320)</u>		<u>(1,200)</u>	
Net current assets			<u>2,765</u>		<u>33,788</u>
Income funds					
Unrestricted funds			<u>2,765</u>		<u>33,788</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2022.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 30 May 2023

Mr P J Evans
Trustee

Mr A Broza
Trustee

Trustee

Company Registration No. 07660876

JEWISH LEGACY GIVING

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

Charity information

Jewish Legacy Giving is a registered charity and a private company limited by guarantee incorporated in England and Wales. The registered office is 2 Green Lane, Croxley Green, London, WD3 3HR.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Subscriptions and donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

JEWISH LEGACY GIVING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

1.5 Resources expended

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.7 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.8 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

JEWISH LEGACY GIVING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated 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 ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Subscriptions

	Unrestricted funds	Total
	2022	2021
	£	£
Subscriptions	52,287	62,486
	<u> </u>	<u> </u>

4 Charitable activities

	2022	2021
	£	£
Consultancy fees	24,518	21,547
Promotional material	19,731	9,309
Advertising	34,243	22,349
Sundry expenses	2,880	-
Bank charges	85	85
Insurance	533	383
	<u> </u>	<u> </u>
	81,990	53,673
	<u> </u>	<u> </u>

5 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

6 Employees

The average monthly number of employees during the year was:

	2022	2021
	Number	Number
Total	-	-
	<u> </u>	<u> </u>

JEWISH LEGACY GIVING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

7 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

8 Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals and deferred income	1,320	1,200
	<u>1,320</u>	<u>1,200</u>

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Signature 1

Signed by Peter Evans using authentication code KTh2a1dvZ1Blbkg3 at IP address 78.145.71.66, on 2023/06/15 20:29:54 Z.

Peter Evans's e-mail address is: pevs1979@hotmail.co.uk.

JEWISH LEGACY GIVING

England & Wales - Charity number 1144193

Accounts

Charity registration number 1144193

Company registration number 07660876 (England and Wales)

JEWISH LEGACY GIVING
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

JEWISH LEGACY GIVING

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr S Greenberg Mr P J Evans Mr A Broza M E Diamond A N Overlander-Kaye
Life president	Mr N Ross
Charity number	1144193
Company number	07660876
Principal address	147 Northumberland Road Harrow HA2 7RB
Registered office	2 Green Lane Croxley Green WD3 3HR
Independent examiner	SPW (UK) LLP Gable House 239 Regents Park Road London N3 3LF
Bankers	Lloyds Banking Group, Blackheath London Branch, PO Box 1000, BX1 1LT

JEWISH LEGACY GIVING

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JEWISH LEGACY GIVING

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees present their report and financial statements for the year ended 31 December 2021.

The trustees (who are also directors of the charitable company for the purposes of the Companies Act) present their report together with the financial statements of Jewish Legacy Giving (the charity) for the year ended year ended 31 December 2021. The trustees confirm that the annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005.

Objectives and activities

The charity's objectives are to promote all purposes recognised as charitable under the law of England and Wales from time to time and in particular:

(a) to advance and promote more efficient and effective legacy fundraising by Jewish organisations established for charitable purposes throughout the United Kingdom (as defined in section 97(1) of the Charities Act 1993);

(b) to educate the public in relation to the matter referred to above and in particular to promote the making of legacies to Jewish organisations established for charitable purposes throughout the United Kingdom; and

(c) to provide assistance (including the provision of advice and information) to Jewish organisations established for charitable purposes on legacy matters throughout the United Kingdom.

These are its charitable purposes for the purposes of the Charities Act. For as long as the company is a charity, its purpose may only be altered with the prior consent of the Charity Commission and in accordance with any conditions attached to such consent.

The trustees have referred to the guidance in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives of the charity and in planning the future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

The charity seeks to promote its activities through its website, advertising, promotional activities and educational meetings.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

In the period under review the charity continued its activities of promoting legacies within the Jewish community.

The trustees have wide investment powers but, given the limited activity in the period under review, have not established a formal investment policy

Financial review

The charity had incoming resources of £62,486 (2020: £65,671) comprising of subscriptions from charities. The charity incurred expenditure of £55,173 (2020: £59,510), detailed in note 4 to the financial statements. Net incoming resources were £7,313 in surplus (2020 net incoming resources surplus: £6,161). The charity had accumulated funds of £33,788 (2020: £26,475) at 31 December 2021.

JEWISH LEGACY GIVING

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between two and three month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

In the opinion of the trustees there are adequate resources available to meet the foreseeable obligations of the charity. The trustees confirm that the major risks to which the charity is exposed, as identified by them, have been reviewed and systems have been established to mitigate those risks.

The trustees will continue to promote the charity's activities being the promotion of legacy giving in the year ahead.

Structure, governance and management

The charity is registered as a charitable company limited by guarantee and was incorporated on 7 June 2011.

The charitable company is established under a Memorandum of Association and is governed by its Articles of Association which established the objects and powers of the charitable company. In the event of the charitable company being wound up, members (being the current trustees) are required to contribute an amount not exceeding £1 each.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr H R Bratt (Resigned 31 December 2021)

Mr S Greenberg

Mr P J Evans

Mr A Broza

M E Diamond

A N Overlander-Kaye

The management of the charity is the responsibility of the trustees who are appointed under the Articles of Association. The trustees have the power to appoint additional trustees. The maximum number of trustees shall be determined by the company in general meeting and unless so determined, there shall be no maximum number. The minimum number is three.

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

The trustees meet regularly and major decisions are taken by the trustees. Day to day administration is undertaken by the trustees.

JEWISH LEGACY GIVING

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees report was approved by the Board of Trustees.

Mr P J Evans
Trustee
Dated: 19 April 2022

Mr A Broza
Trustee
Dated: 19 April 2022

JEWISH LEGACY GIVING

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF JEWISH LEGACY GIVING

I report to the trustees on my examination of the financial statements of Jewish Legacy Giving (the charity) for the year ended 31 December 2021.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements 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 financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.

P Winter BA FCA
SPW (UK) LLP
Gable House
239 Regents Park Road
London
N3 3LF

Dated: 19 April 2022

JEWISH LEGACY GIVING

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2021

		Unrestricted funds 2021 £	Total 2020 £
	Notes		
<u>Income from:</u>			
Subscriptions	3	62,486	65,671
		-----	-----
<u>Expenditure on:</u>			
Charitable activities	4	53,673	58,310
Other		1,500	1,200
		-----	-----
Total resources expended		55,173	59,510
		-----	-----
Net income for the year/ Net movement in funds		7,313	6,161
		-----	-----
Fund balances at 1 January 2021		26,475	20,314
		-----	-----
Fund balances at 31 December 2021		33,788	26,475
		=====	=====

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

JEWISH LEGACY GIVING

BALANCE SHEET

AS AT 31 DECEMBER 2021

	Notes	2021 £	£	2020 £	£
Current assets					
Cash at bank and in hand		34,988		27,675	
Creditors: amounts falling due within one year	7	(1,200)		(1,200)	
Net current assets			33,788		26,475
Income funds					
Unrestricted funds			33,788		26,475

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2021.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 19 April 2022

Mr P J Evans
Trustee

Mr A Broza
Trustee

Trustee

Company Registration No. 07660876

JEWISH LEGACY GIVING

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

Charity information

Jewish Legacy Giving is a registered charity and a private company limited by guarantee incorporated in England and Wales. The registered office is 2 Green Lane, Croxley Green, London, WD3 3HR.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Subscriptions and donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

JEWISH LEGACY GIVING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

(Continued)

1.5 Resources expended

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.7 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.8 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

JEWISH LEGACY GIVING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated 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 ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Subscriptions

	Unrestricted funds	Total
	2021	2020
	£	£
Subscriptions	62,486	65,671
	<u> </u>	<u> </u>

4 Charitable activities

	2021	2020
	£	£
Consultancy fees	21,547	23,849
Promotional material	9,309	2,829
Advertising	22,349	31,089
Sundry expenses	-	100
Bank charges	85	98
Insurance	383	345
	<u> </u>	<u> </u>
	<u>53,673</u>	<u>58,310</u>

5 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

6 Employees

The average monthly number of employees during the year was:

	2021	2020
	Number	Number
Total	-	-
	<u> </u>	<u> </u>

JEWISH LEGACY GIVING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

7 Creditors: amounts falling due within one year	2021	2020
	£	£
Accruals and deferred income	1,200	1,200
	<u>1,200</u>	<u>1,200</u>

JEWISH LEGACY GIVING
MANAGEMENT INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2021

JEWISH LEGACY GIVING

UNRESTRICTED FUNDS

FOR THE YEAR ENDED 31 DECEMBER 2021

		2021		2020
	£	£	£	£
INCOME				
Donations and gifts		62,486		65,671
Expenditure on charitable activities				
Consultancy fees	21,547		23,849	
Promotional material	9,309		2,829	
Advertising	22,349		31,089	
Market research	-		-	
Sundry expenses	-		100	
Bank charges	85		98	
Branding	-		-	
Insurance	383		345	
	<hr/>		<hr/>	
Charitable activities		(53,673)		(58,310)
Accountancy fees		(1,500)		(1,200)
		<hr/>		<hr/>
Net Incoming resources		7,313		6,161
		<hr/> <hr/>		<hr/> <hr/>

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Signature 1

Signed by Peter Evans using authentication code JnBJPDdUMk9rQVws at IP address 2.96.182.166, on 2022/09/04 16:31:54 Z.

Peter Evans's e-mail address is: pevs1979@hotmail.co.uk.

Peter Evans added the following comments:

"Approved"

JEWISH LEGACY GIVING

England & Wales - Charity number 1144193

Accounts

Charity Registration No. 1144193

Company Registration No. 07660876 (England and Wales)

JEWISH LEGACY GIVING
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

JEWISH LEGACY GIVING

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr H R Bratt Mr S Greenberg Mr P J Evans Mr A Broza M E Diamond A N Overlander-Kaye	(Appointed 1 January 2020) (Appointed 1 January 2020)
Life president	Mr N Ross	
Charity number	1144193	
Company number	07660876	
Principal address	147 Northumberland Road Harrow HA2 7RB	
Registered office	2 Green Lane Croxley Green WD3 3HR	
Independent examiner	SPW (UK) LLP Gable House 239 Regents Park Road London N3 3LF	
Bankers	Lloyds Banking Group, Blackheath London Branch, PO Box 1000, BX1 1LT	

JEWISH LEGACY GIVING

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Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 10

JEWISH LEGACY GIVING

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees present their report and financial statements for the year ended 31 December 2020.

The trustees (who are also directors of the charitable company for the purposes of the Companies Act) present their report together with the financial statements of Jewish Legacy Giving (the charity) for the year ended year ended 31 December 2020. The trustees confirm that the annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005.

Objectives and activities

The charity's objectives are to promote all purposes recognised as charitable under the law of England and Wales from time to time and in particular:

(a) to advance and promote more efficient and effective legacy fundraising by Jewish organisations established for charitable purposes throughout the United Kingdom (as defined in section 97(1) of the Charities Act 1993);

(b) to educate the public in relation to the matter referred to above and in particular to promote the making of legacies to Jewish organisations established for charitable purposes throughout the United Kingdom; and

(c) to provide assistance (including the provision of advice and information) to Jewish organisations established for charitable purposes on legacy matters throughout the United Kingdom.

These are its charitable purposes for the purposes of the Charities Act. For as long as the company is a charity, its purpose may only be altered with the prior consent of the Charity Commission and in accordance with any conditions attached to such consent.

The trustees have referred to the guidance in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives of the charity and in planning the future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

The charity seeks to promote its activities through its website, advertising, promotional activities and educational meetings.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

In the period under review the charity continued its activities of promoting legacies within the Jewish community.

The trustees have wide investment powers but, given the limited activity in the period under review, have not established a formal investment policy

Financial review

The charity had incoming resources of £65,671 (2019: £69,835) comprising of subscriptions from charities. The charity incurred expenditure of £59,510 (2019: £63,070), detailed in note 4 to the financial statements. Net incoming resources were £6,162 in surplus (2018: net incoming resources surplus: £6,765). The charity had accumulated funds of £26,475 (2019: £20,314) at 31 December 2020.

JEWISH LEGACY GIVING

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between two and three month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

In the opinion of the trustees there are adequate resources available to meet the foreseeable obligations of the charity. The trustees confirm that the major risks to which the charity is exposed, as identified by them, have been reviewed and systems have been established to mitigate those risks.

The trustees will continue to promote the charity's activities being the promotion of legacy giving in the year ahead.

Structure, governance and management

The charity is registered as a charitable company limited by guarantee and was incorporated on 7 June 2011.

The charitable company is established under a Memorandum of Association and is governed by its Articles of Association which established the objects and powers of the charitable company. In the event of the charitable company being wound up, members (being the current trustees) are required to contribute an amount not exceeding £1 each.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr H R Bratt

Mr S Greenberg

Mr D Roberts (Resigned 30 January 2020)

Mr P J Evans

Mr A Broza

Mrs Carolyn Addleman (Resigned 19 June 2020)

M E Diamond (Appointed 1 January 2020)

A N Overlander-Kaye (Appointed 1 January 2020)

The management of the charity is the responsibility of the trustees who are appointed under the Articles of Association. The trustees have the power to appoint additional trustees. The maximum number of trustees shall be determined by the company in general meeting and unless so determined, there shall be no maximum number. The minimum number is three.

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

The trustees meet regularly and major decisions are taken by the trustees. Day to day administration is undertaken by the trustees.

JEWISH LEGACY GIVING

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees report was approved by the Board of Trustees.

Mr H R Bratt

Trustee

Dated: 9 September 2021

Mr P J Evans

Trustee

Dated:9 September 2021

JEWISH LEGACY GIVING

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF JEWISH LEGACY GIVING

I report to the trustees on my examination of the financial statements of Jewish Legacy Giving (the charity) for the year ended 31 December 2020.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements 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 financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.

P Winter BA FCA
SPW (UK) LLP
Gable House
239 Regents Park Road
London
N3 3LF

Dated: 9 September 2021

JEWISH LEGACY GIVING

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2020

		Unrestricted funds 2020 £	Total 2019 £
<u>Income from:</u>	Notes		
Subscriptions	3	65,671	69,835
		_____	_____
<u>Expenditure on:</u>			
Charitable activities	4	58,310	61,870
Other		1,200	1,200
		_____	_____
Total resources expended		59,510	63,070
		_____	_____
Net income for the year/ Net movement in funds		6,161	6,765
Fund balances at 1 January 2020		20,314	13,549
		_____	_____
Fund balances at 31 December 2020		26,475	20,314
		=====	=====

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

JEWISH LEGACY GIVING

BALANCE SHEET

AS AT 31 DECEMBER 2020

	Notes	2020 £	£	2019 £	£
Current assets					
Cash at bank and in hand		27,675		21,514	
Creditors: amounts falling due within one year					
	7	(1,200)		(1,200)	
Net current assets			26,475		20,314
Income funds					
Unrestricted funds			26,475		20,314

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2020.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 9 September 2021

Mr H R Bratt
Trustee

Mr P J Evans
Trustee

Mr A Broza
Trustee

Company Registration No. 07660876

JEWISH LEGACY GIVING

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

Charity information

Jewish Legacy Giving is a registered charity and a private company limited by guarantee incorporated in England and Wales. The registered office is 2 Green Lane, Croxley Green, London, WD3 3HR.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Subscriptions and donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

JEWISH LEGACY GIVING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

(Continued)

1.5 Resources expended

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.7 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.8 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

JEWISH LEGACY GIVING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated 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 ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Subscriptions

	Unrestricted funds	Total
	2020 £	2019 £
Subscriptions	65,671	69,835

4 Charitable activities

	2020 £	2019 £
Consultancy fees	23,849	24,062
Promotional material	2,829	265
Advertising	31,089	29,031
Market research	-	1,620
Sundry expenses	100	1,053
Bank charges	98	510
Website design	-	4,984
Insurance	345	345
	<u>58,310</u>	<u>61,870</u>

5 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

6 Employees

There were no employees during the year.

JEWISH LEGACY GIVING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

7 Creditors: amounts falling due within one year	2020	2019
	£	£
Accruals and deferred income	1,200	1,200
	<u>1,200</u>	<u>1,200</u>

JEWISH LEGACY GIVING
MANAGEMENT INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2020

JEWISH LEGACY GIVING

UNRESTRICTED FUNDS

FOR THE YEAR ENDED 31 DECEMBER 2020

	£	2020 £	£	2019 £
INCOME				
Donations and gifts		65,671		69,835
Expenditure on charitable activities				
Consultancy fees	23,849		24,062	
Promotional material	2,829		265	
Advertising	31,089		29,031	
Market research	-		1,620	
Sundry expenses	100		1,053	
Bank charges	98		510	
Branding	-		4,984	
Insurance	345		345	
	<hr/>		<hr/>	
Charitable activities		(58,310)		(61,870)
Accountancy fees		(1,200)		(1,200)
		<hr/>		<hr/>
Net Incoming resources		6,161		6,765
		<hr/> <hr/>		<hr/> <hr/>

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Signature 1

Signed by Peter Evans using authentication code JnBJPDdUMk9rQVws at IP address 92.9.166.83, on 2021/09/14 19:21:40 Z.

Peter Evans's e-mail address is: pevs1979@hotmail.co.uk.