

The Jewish Book Trust UK

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 March 2025

The Jewish Book Trust UK
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For the year ended 31 March 2025

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The Jewish Book Trust UK
Report of the Trustees
For the year ended 31 March 2025

The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 31 March 2025. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Charity aims to advance education and understanding of the Jewish religion and culture for the benefit of the public in particular, but not exclusively, through the restoration, production, translation, publication and/or distribution of religious texts and other literature whether in print or electronic/digital formats in order to enlighten others about the Jewish religion and culture.

Each year the Trustees review the objectives and activities of the charity to ensure that they continue to reflect these aims.

Statement on public benefit

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

ACHIEVEMENTS AND PERFORMANCE

Significant activities

The Jewish Book Trust UK was created through a Trust Deed dated 30 December 2016 and was formally registered with the Charity Commission on 04 September 2017.

FINANCIAL REVIEW

During the year, the Charity's funds have been applied in furtherance of its objectives and the day to day running of the charity.

In the year to 31 March 2025, incoming resources amounted to £66,188 and resources expended amounted to £67,631.

At 31 March 2025, the Charity had a total unrestricted fund balance of -£1,022. This was covered by a short-term loan.

There have been no changes in the accounting policies of the charity during the year.

The trustees are satisfied with the financial performance of the charity during this period.

Reserves

The trustees have reviewed the charity's needs for reserves in line with the guidance issued by the Charity Commission.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is governed by a trust deed established on 30 December 2016 and formally registered with the Charity Commission on 4 September 2017.

The charity is managed by trustees who are responsible for setting the strategic direction of the organisation and for establishing policy.

Recruitment and appointment of trustees

The appointment and recruitment of new Trustees is as laid out in the Trust Deed. New Trustees would be trained as deemed appropriate.

REFERENCE AND ADMINISTRATIVE INFORMATION

| | |
|------------------------------------|---|
| Name of Charity | The Jewish Book Trust UK |
| Charity registration number | 1174482 |
| Principal address | Flat 2 Riverside Gardens Lodge 32A Green Walk London NW4 2AJ |

The Jewish Book Trust UK
Report of the Trustees Continued
For the year ended 31 March 2025

Trustees

The trustees and officers serving during the year and since the year end were as follows:

Sol Unsdorfer
Malcolm Cohen
Benjamin Kon

Independent examiners

Clearfin Accountants Limited
Churchill House
137-139 Brent Street
London
NW4 4DJ

Approved by the Board of Trustees and signed on its behalf by

..... 28 January 2026
Benjamin Kon

The Jewish Book Trust UK
Independent Examiners Report to the Trustees
For the year ended 31 March 2025

I report to the trustees on my examination of the accounts of the charity for the year ended 31 March 2025.

Responsibilities and basis of report

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

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

Independent examiners 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 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Isaac Hajioff
Chartered Accountant
Clearfin Accountants Limited
Churchill House
137-139 Brent Street
London
NW4 4DJ

28 January 2026

The Jewish Book Trust UK
Statement of Financial Activities
For the year ended 31 March 2025

| | Notes | Unrestricted funds £ | 2024 £ |
|------------------------------------|-------|-------------------------|--------------|
| Income and endowments from: | | | |
| Donations and legacies | 2 | 66,164 | - |
| Investments | 3 | 24 | 3 |
| Total | | 66,188 | 3 |
| Expenditure on: | | | |
| Charitable activities | 4/5 | (67,631) | (600) |
| Total | | (67,631) | (600) |
| Net income/expenditure | | (1,443) | (597) |
| Reconciliation of funds | | | |
| Total funds brought forward | | 421 | 1,018 |
| Total funds carried forward | | (1,022) | 421 |

The Jewish Book Trust UK
Statement of Financial Position
As at 31 March 2025

| | Notes | 2025 £ | 2024 £ |
|---|-------|----------------|--------------|
| Current assets | | | |
| Cash at bank and in hand | | 9,518 | 1,501 |
| | | 9,518 | 1,501 |
| Creditors: amounts falling due within one year | 10 | (10,540) | (1,080) |
| Net current assets / (liabilities) | | (1,022) | 421 |
| Total assets less current liabilities | | (1,022) | 421 |
| Net assets / (liabilities) | | (1,022) | 421 |
| The funds of the charity | | | |
| Unrestricted income funds | 11 | (1,022) | 421 |
| Total funds | | (1,022) | 421 |

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

.....
Benjamin Kon
Trustee
28 January 2026

The Jewish Book Trust UK
Notes to the Financial Statements
For the year ended 31 March 2025

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Charities Act 2011.

The Jewish Book Trust UK meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Going concern

There are no material uncertainties about the charity's ability to continue.

2. Income from donations and legacies

| | 2025 | 2024 |
|--------------------|---------------|----------|
| | £ | £ |
| Donations received | 66,164 | - |
| | <u>66,164</u> | <u>-</u> |

3. Investment income

| | 2025 | 2024 |
|---------------------------|-----------|----------|
| | £ | £ |
| Unrestricted funds | | |
| Bank interest receivable | 24 | 3 |
| | <u>24</u> | <u>3</u> |

4. Costs of charitable activities by fund type

| | 2025 | 2024 |
|---------------------------|---------------|------------|
| | £ | £ |
| Unrestricted funds | | |
| Charitable donations | 67,000 | - |
| Support costs | 631 | 600 |
| | <u>67,631</u> | <u>600</u> |

The Jewish Book Trust UK
Notes to the Financial Statements Continued
For the year ended 31 March 2025

5. Costs of charitable activities by activity type

| | 2025 | 2024 |
|----------------------|-------------|-------------|
| | £ | £ |
| Charitable donations | 67,000 | 600 |

6. Analysis of support costs

| | 2025 | 2024 |
|-------------------------|-------------|-------------|
| | £ | £ |
| Governance costs | | |
| Accountancy fees | 540 | 540 |
| Other finance costs | 91 | 60 |
| | 631 | 600 |

7. Net income/(expenditure) for the year

This is stated after charging/(crediting):

| | 2025 | 2024 |
|------------------|-------------|-------------|
| | £ | £ |
| Accountancy fees | 540 | 540 |

8. Particulars of employees

| | 2025 | 2024 |
|-------|-------------|-------------|
| Staff | 0 | 0 |
| | 0 | 0 |

9. Comparative for the Statement of Financial Activities

The comparative year values on the Statement of Financial Activities are for unrestricted funds.

The Jewish Book Trust UK
Notes to the Financial Statements Continued
For the year ended 31 March 2025

10. Creditors: amounts falling due within one year

| | 2025 | 2024 |
|----------------------------------|---------------|--------------|
| | £ | £ |
| Accruals and deferred income | 540 | 1,080 |
| Other creditor – short-term loan | 10,000 | - |
| | 10,540 | 1,080 |

11. Movement in funds

Unrestricted Funds

| | Balance at 01/04/2024 | Incoming resources | Outgoing resources | Balance at 31/03/2025 |
|----------------|----------------------------------|-------------------------------|-------------------------------|----------------------------------|
| | £ | £ | £ | £ |
| <i>General</i> | | | | |
| General | 421 | 66,188 | (67,631) | (1,022) |
| | 421 | 66,188 | (67,631) | (1,022) |

Unrestricted Funds - Previous year

| | Balance at 01/04/2023 | Incoming resources | Outgoing resources | Balance at 31/03/2024 |
|----------------|----------------------------------|-------------------------------|-------------------------------|----------------------------------|
| | £ | £ | £ | £ |
| <i>General</i> | | | | |
| General | 1,018 | 3 | (600) | 421 |
| | 1,018 | 3 | (600) | 421 |

Purpose of unrestricted Funds

General

To fund the activities of the charity

12. Analysis of net assets between funds

| | Net current assets / (liabilities) | Net Assets |
|---------------------------|---|-------------------|
| | £ | £ |
| Unrestricted funds | | |
| <i>General</i> | | |
| General | (1,022) | (1,022) |
| | (1,022) | (1,022) |

The Jewish Book Trust UK
Notes to the Financial Statements Continued
For the year ended 31 March 2025

Previous year

| | Net current assets / (liabilities) £ | Net Assets £ |
|--------------------|---|-----------------|
| Unrestricted funds | | |
| General | | |
| General | 421 | 421 |
| | 421 | 421 |