

JHASW

**REPORT AND ACCOUNTS
FOR THE YEAR ENDING 14th APRIL 2024**

**C Management Services
69 Velindre Road
Whitchurch
Cardiff
CF14 2TF**

JHASW
FOR THE YEAR ENDED 14th APRIL 2024

CHARITY INFORMATION

Trustees:	Stanley Soffa Professor David Cohen (until 17 th May 2023) John Minkes Michael Pruchnie (from 13 th June 2023 until 24 th March 2024) Dr Stephen Waldek (from 6 th December 2022)
Charitable position:	Registered Charity number 1178852
Governing Document:	CIO Foundation Model dated 20 th June 2018
Address for correspondence:	6 Moira Terrace Cardiff CF24 0EJ
Independent Examiner:	Paul Burnell ACMI C Management Services 69 Velindre Road CARDIFF CF14 2TF
Bankers:	Lloyds Bank 7 Carter Street Uttoxeter ST14 8HD

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REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 14th APRIL 2024

The trustees present their report and the unaudited financial statements of the charity for the period ended 14th April 2024.

INTRODUCTION

JHASW (also known as The Jewish History Association of South Wales) was formed in June 2018 with the express aim of celebrating, recording and recovering memories of the Jewish community in South Wales.

LEGAL STATUS

JHASW is a Charity incorporated under the Charities Act 2011. The Charity number is 1178852.

OBJECTS OF THE CHARITY

The objectives of the Charity are as follows:

To advance the education of the public in the subject of Jewish heritage in south Wales, in particular by preserving the tangible and intangible cultural heritage of Jewish communities of south Wales, being of historical or educational merit, and the surrounding areas including, but not limited to, historical records, artefacts and oral history and ensuring such records, artefacts and histories are recorded and made available to the public.

FINANCIAL CONTROL

The Charity has a Trustee who is responsible for the recording of income and expenditure and ensuring all grants are properly utilised and the preparation of adequate records to produce annual accounts.

In 2023/24 we received grants from the Wales Council for Voluntary Action the the Rothschild Foundation, the Sherman Theatre, the Charles Wolfson Charitable Trust (CWCT), Zachor (Erasmus +) and the Social Enterprise Fund. Some of these were for the continuation of projects relating to Holocaust Educational materials and the others to complete projects to record and preserve the archives of the two synagogues in Cardiff. Work on the Swansea Heritage Trail and the Oral History project continued and, as in previous years, Cardiff University funded internships which enabled us to employ researchers on short fixed-term contracts. At the end of the 2023/24 financial year, work was continuing on the adaptation of bilingual Welsh/English Holocaust Educational materials to the new Welsh curriculum requirements, funded by CWCT and the Association of Jewish Refugees, and on the Oral History Project, funded by income from family history research carried out in previous years. These projects were sufficient to maintain the three full-time staff in post for the first half of the 2024/25 financial year and two of them for the remainder of the period, and the charity is actively seeking additional funding to secure its future.

The charity currently still has two of the original three Trustees, together with Dr Stephen Waldek. Professor David Cohen resigned in May 2023 and Michael Pruchnie was appointed in June 2023 but resigned in March 2024. Given that the original Trustees will have completed the maximum term of office permitted by the Constitution in the next three years, we are looking to appoint new Trustees to take the charity forward.

RISKS POLICY

The major risk identified by the Trustees is the loss of grant funding and charitable donations. To mitigate that risk, the trustees have adopted a reserves policy.

RESERVES POLICY

The Trustees agreed to establish a reserves policy to allow the charity to meet all their running costs should the funding levels fall, or be deferred, and to meet possible contractual obligations, winding up costs and to be given time to find alternative sources of income.

The Trust's policy is not to commit to any expenditure unless a donation or grant in respect of that expenditure is secured.

RESULTS

The results for the year and the charity's financial position at the end of the year are shown in the attached financial statements.

This report is signed on behalf of the Trustees on 19th January 2025 by John Minkes as Trustee

Signed:

A handwritten signature in black ink, appearing to read 'J P Minkes', written in a cursive style.

INDEPENDENT EXAMINERS REPORT

TO THE TRUSTEES OF JHASW

I report on the accounts of the Trust for the period ended 14th April 2024, which are set out on pages 9 to 12.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me reasonable cause to believe that in any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act or
- the accounts do not accord with the accounting records

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

Paul Burnell

Paul Burnell ACMI

For and on behalf of:

C Management Services (trading name of C Mgmt Services Ltd)
69 Velindre Road
Cardiff CF14 2TF

Date: 19th January 2025

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RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 14th APRIL 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
RECEIPTS					
<i>Receipts from generated funds</i>	2	2,823	60,190	63,013	46,075
<i>Receipts from charitable activities</i>		-	-	-	13,286
<i>Other receipts</i>		-	-	-	-
Interest received		-	-	-	-
Total Receipts		<u>2,823</u>	<u>60,190</u>	<u>63,013</u>	<u>59,361</u>
PAYMENTS					
Charitable activities	3	24,402	53,198	77,600	77,001
Governance costs		<u>245</u>	<u>-</u>	<u>245</u>	<u>245</u>
Total payments		<u>24,647</u>	<u>53,198</u>	<u>77,845</u>	<u>77,246</u>
Net Receipts/(Payments)		(21,824)	6,992	(14,832)	(17,885)
Transfers between funds					
Fund balances at 15th April 2023		<u>28,025</u>	<u>5,366</u>	<u>33,391</u>	<u>51,276</u>
Fund balances at 14 th April 2024		<u>6,201</u>	<u>12,358</u>	<u>18,559</u>	<u>33,391</u>

8-9
The notes on pages ~~11-12~~ form part of these accounts.

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STATEMENT OF ASSETS AND LIABILITIES
FOR THE YEAR ENDED 14th APRIL 2024

		2024		2023
		£	£	£
Current Assets				
Cash at Bank and in Hand		<u>18,804</u>		<u>33,636</u>
		18,804		33,636
Creditors: Amounts falling due within one year	4	<u>(245)</u>		<u>(245)</u>
Net current assets			<u>18,559</u>	<u>33,391</u>
Total assets less current liabilities			18,559	33,391
Net assets			<u><u>18,559</u></u>	<u><u>33,391</u></u>
Funds				
General Unrestricted Funds	5		6,201	28,025
Restricted Funds	5		<u>12,358</u>	<u>5,366</u>
			<u><u>18,559</u></u>	<u><u>33,391</u></u>

The accounts were approved by the Trustees and signed on their behalf on 19th January 2025 by John Minkes as Trustee

Signed:



The notes on pages 8 and 9 form part of these accounts.

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NOTES TO THE ACCOUNTS FOR THE PERIOD ENDED 14th APRIL 2024

1. Accounting Policies

The accounts have been prepared on a receipts and payments basis with a statement of assets and liabilities

2. Incoming Resources	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
Voluntary Income	£	£	£	£
Grants and Donations				
Cardiff University	-	4,998	4,998	5,578
Association of Jewish Refugees	-	-	-	7,817
Zachor (Erasmus+)	-	3,166	3,166	-
Social Enterprise (STOS) Funding	-	1,194	1,194	-
Sherman Cymru	1,250	-	1,250	-
Wolfson Foundation	-	18,545	18,545	-
WCVA	-	21,667	21,667	8,929
Jewish Memorial Council	-	-	-	1,000
Rothschild	-	10,620	10,620	21,318
Other donations	1,219	-	1,219	1,284
Gift Aid claimed	354	-	354	149
	<u>2,823</u>	<u>60,190</u>	<u>63,013</u>	<u>46,075</u>
3. Resources expended				
	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
Governance costs				
Professional fees	245	-	245	245
	<u>245</u>	<u>-</u>	<u>245</u>	<u>245</u>
Cost of Charitable Activities				
<i>Management & Administration Costs</i>				
Project Manager	15,000	25,961	39,961	35,468
Digitisation Officer	8,000	12,239	21,239	18,393
Oral History Officer	-	9,810	9,810	6,808
Education Officer	-	-	-	-
	<u>23,000</u>	<u>48,010</u>	<u>71,010</u>	<u>60,669</u>
<i>Premises Costs</i>				
Rent and Rates	-	660	660	420
	<u>-</u>	<u>660</u>	<u>660</u>	<u>420</u>
<i>General Administration Expenses</i>				
Internship	-	2,470	2,470	7,473
Subscriptions & Fees	613	-	613	3,007
Printing	-	-	-	234
Insurance	-	157	157	153
Expensed Equipment	510	-	510	224
Other	279	-	279	4,187
Travel	-	1,901	1,901	634
	<u>1,402</u>	<u>4,528</u>	<u>5,930</u>	<u>15,912</u>
Total Cost of Charitable Activities	<u>24,647</u>	<u>53,198</u>	<u>77,845</u>	<u>77,001</u>
Total Resources Expended	<u>(21,824)</u>	<u>6,992</u>	<u>(14,832)</u>	<u>77,246</u>

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**NOTES TO THE ACCOUNTS
FOR THE PERIOD ENDED 14th APRIL 2023**

4. Creditors: amounts falling due within one year

	2024	2023
Creditors	-	-
Accruals	245	245
	<u>245</u>	<u>245</u>

5. Payments to Trustees

No trustee received any remuneration from the charity during the period

6. Analysis of Net Assets Between Funds

	Net Current Assets £	Total £
Unrestricted Funds	6,201	6,201
Restricted Funds	12,358	12,358
	<u>18,559</u>	<u>18,559</u>

7. Fund Balances

	Movement in period	Total £
Unrestricted Funds	(21,824)	6,201
Restricted Funds	6,992	12,358
Total Charity Funds	<u>(14,832)</u>	<u>18,559</u>