

JTAP

England & Wales · Charity number 1184945

Details

Status Registered

Legal form CIO

Registered 2019-08-19

Register [View on the Charity Commission register](#)

Contact

Address 6 West Avenue
London
NW4 2LJ

Phone 07872937287

Email bennytatz@gmail.com

Activities

Objects: THE ADVANCEMENT OF THE ORTHODOX JEWISH RELIGION FOR THE BENEFIT OF THE PUBLIC MAINLY, BUT NOT EXCLUSIVELY, THROUGH THE HOLDING OF LECTURES AND PRODUCING AND/OR DISSEMINATING MATERIAL VIA MODERN TECHNOLOGY IN ORDER THAT JEWISH PEOPLE LEARN TO PRACTICE THEIR RELIGION AND GAIN A DEEPER UNDERSTANDING OF ITS RICHNESS, HERITAGE AND CULTURE.

Activities: Jewish Teaching

Classification

- **How:** Provides Advocacy/advice/information
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£26,593	£73,046	-	-
2023-08-31	£86,002	£70,689	-	-
2022-08-31	£76,760	£57,129	-	-
2021-08-31	£41,613	£41,397	-	-
2020-08-31	£61,650	£25,243	-	-

Trustees

Name	Role	Appointed
RAPHAEL MICHAEL BENAIM	Chair	2019-08-04
Bradley Jonathan Sacher		2019-08-04
Paul Alexander Simons		2019-08-04

JTAP

England & Wales - Charity number 1184945

Accounts

Charity registration number 01184945 (England and Wales)

JTAP
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024

JTAP

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	B Sacher P Simons R Benaim
Charity number (England and Wales)	01184945
Principal address	6 West Avenue London NW4 2LJ
Independent examiner	Anthony Epstein FCA Paragon Partners Limited Churchill House 137 - 139 Brent Street London NW4 4DJ

JTAP

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JTAP

TRUSTEES REPORT

FOR THE YEAR ENDED 31 AUGUST 2024

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 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) (effective 1 January 2019)".

Objectives and activities

The charity's objects are the advancement of the orthodox Jewish religion for the benefit of the public mainly, but not exclusively, through the holding of lectures and producing and/or disseminating material via modern technology in order that Jewish people learn to practice their religion and gain a deeper understanding of its richness, heritage and culture.

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

Achievements and performance

During the period, JTAP updated and revamped its website, which uploads and advertises material of a world class educator of Jewish thought & philosophy, mainly in the form of audio and video.

JTAP commissioned the same educator to create new material and upload to the website, on YouTube and other online channels.

JTAP also commissioned two additional educators to teach classes on Jewish thought and philosophy in person, as well as to author books on the topic.

In this period, 1 new book was published, with another 2 existing books being translated and published in different languages.

Below are some statistics and figures in relation to the website:

Website and Newsletter:

Website unique viewers since inception: 43,054

Newsletter subscribers:

1,607 Newsletters sent out:

18 Average open rate:

67.98%

Youtube video views: 108.6k

Webinars done specifically for subscribers: 6

People attended: on average 200

Average number of people who email in to dedicated email address with questions: 5 per day

Audio Content:

Soundcloud: 71,816 Plays, 66 likes, 4 comments, 11 reposts, 2847 downloads

Spotify: 85886 Plays, 12065 Consumption Hours, 1040 New Followers, 8969

Distinct Audience

Apple Podcast: 65,000 Plays, 8,256 Consumption hours, 800 New Followers, 6,600 Distinct Audience

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TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

Financial review

The charity's income is mainly derived from donations.

Expenditure, primarily on charitable activities, resulted in a net surplus expenditure over income of £46,453.

The trustees consider the funds generated in the year under review to be sufficient to meet the charitable trust's objectives and the position of the charitable trust at the year end to be satisfactory.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is a charitable incorporated organisation registered with the Charity Commission with a written constitution on 19 August 2019.

The trustees who served during the year and up to the date of signature of the financial statements were:

B Sacher

P Simons

R Benaim

The trustees report was approved by the Board of Trustees.



P Simons

Trustee

Dated: 6 July 2025

JTAP

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF JTAP

I report to the trustees on my examination of the financial statements of JTAP (the charity) for the year ended 31 August 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

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

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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 Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Anthony Epstein FCA
Paragon Partners Limited
Churchill House
137 - 139 Brent Street
London
NW4 4DJ
7 July 2025

JTAP

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2024

		Unrestricted funds 2024	Restricted funds 2024	Total 2024	Unrestricted funds 2023	Restricted funds 2023	Total 2023
	Notes	£	£	£	£	£	£
Income from:							
Donations and legacies	3	26,593	-	26,593	86,002	-	86,002
Total income		<u>26,593</u>	<u>-</u>	<u>26,593</u>	<u>86,002</u>	<u>-</u>	<u>86,002</u>
Expenditure on:							
Charitable activities	4	63,988	-	63,988	61,570	-	61,570
Other expenditure	8	9,058	-	9,058	9,119	-	9,119
Total expenditure		<u>73,046</u>	<u>-</u>	<u>73,046</u>	<u>70,689</u>	<u>-</u>	<u>70,689</u>
Net income/(expenditure) and movement in funds		(46,453)	-	(46,453)	15,313	-	15,313
Reconciliation of funds:							
Fund balances at 1 September 2023		69,140	2,427	71,567	53,827	2,427	56,254
Fund balances at 31 August 2024		<u>22,687</u>	<u>2,427</u>	<u>25,114</u>	<u>69,140</u>	<u>2,427</u>	<u>71,567</u>

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

JTAP

BALANCE SHEET

AS AT 31 AUGUST 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	10		3,225		4,031
Current assets					
Cash at bank and in hand		21,889		69,777	
Creditors: amounts falling due within one year	11	-		(2,241)	
Net current assets			21,889		67,536
Total assets less current liabilities			25,114		71,567
The funds of the charity					
Restricted income funds	12		2,427		2,427
Unrestricted funds	13		22,687		69,140
			25,114		71,567

The financial statements were approved by the trustees on 6 July 2025


P Simons
Trustee

JTAP

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

1 Accounting policies

Charity information

JTAP is a charitable incorporated organisation governed by constitution written on 19 August 2019.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 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) (effective 1 January 2019)". 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 have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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. 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 Income

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.

Cash 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.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

1 Accounting policies

(Continued)

1.5 Expenditure

Resources expended are included in the financial statements as they become due.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	20% reducing balance
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 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.

Derecognition of financial liabilities

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

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

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 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and gifts	26,593	86,002

4 Expenditure on charitable activities

	Heading #ac982 2024 £	Heading #ac982 2023 £
Direct costs		
Depreciation and impairment	806	1,008
Website costs	1,108	3,709
Book translations	6,805	12,673
Rabbi services fees	24,000	24,000
Subscriptions	1,754	918
Book publishing and other costs	25,895	19,262
Legal fees	3,620	-
	<u>63,988</u>	<u>61,570</u>
Analysis by fund		
Unrestricted funds	<u>63,988</u>	<u>61,570</u>

5 Net movement in funds

The net movement in funds is stated after charging/(crediting):

	2024 £	2023 £
Fees payable for the independent examination of the charity's financial statements	-	-
Depreciation of owned tangible fixed assets	806	1,008

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

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
Volunteers	2	2
	<u>2</u>	<u>2</u>

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

JTAP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

8 Other expenditure

	Unrestricted funds	Unrestricted funds
	2024	2023
Administration expenses	9,058	9,113
Bank charges	-	6
	<u>9,058</u>	<u>9,119</u>

9 Taxation

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

10 Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 September 2023	5,345
At 31 August 2024	<u>5,345</u>
Depreciation and impairment	
At 1 September 2023	1,314
Depreciation charged in the year	806
At 31 August 2024	<u>2,120</u>
Carrying amount	
At 31 August 2024	<u>3,225</u>
At 31 August 2023	<u>4,031</u>

11 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	<u>-</u>	<u>2,241</u>

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

12 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

At 1 September 2023	At 31 August 2024
£	£
2,427	2,427
<u>2,427</u>	<u>2,427</u>

Previous year:

At 1 September 2022	At 31 August 2023
£	£
2,427	2,427
<u>2,427</u>	<u>2,427</u>

13 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 September 2023	Incoming resources	Resources expended	At 31 August 2024
	£	£	£	£
General funds	69,140	26,593	(73,046)	22,687
	<u>69,140</u>	<u>26,593</u>	<u>(73,046)</u>	<u>22,687</u>

Previous year:

	At 1 September 2022	Incoming resources	Resources expended	At 31 August 2023
	£	£	£	£
General funds	53,827	86,002	(70,689)	69,140
	<u>53,827</u>	<u>86,002</u>	<u>(70,689)</u>	<u>69,140</u>

14 Related party transactions

There were no disclosable related party transactions during the year.

JTAP

England & Wales - Charity number 1184945

Accounts

Charity registration number 01184945

JTAP
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023

JTAP

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	B Sacher P Simons R Benaim
Charity number	01184945
Principal address	6 West Avenue London NW4 2LJ
Independent examiner	Anthony Epstein FCA Paragon Partners Limited Churchill House 137 - 139 Brent Street London NW4 4DJ

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JTAP

TRUSTEES REPORT

FOR THE YEAR ENDED 31 AUGUST 2023

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 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) (effective 1 January 2019)".

Objectives and activities

The charity's objects are the advancement of the orthodox Jewish religion for the benefit of the public mainly, but not exclusively, through the holding of lectures and producing and/or disseminating material via modern technology in order that Jewish people learn to practice their religion and gain a deeper understanding of its richness, heritage and culture.

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

Achievements and performance

During the period, JTAP digitised much of the existing material of a world class educator of Jewish thought & philosophy, mainly in the form of creating a website and uploading audio and video content to it.

JTAP commissioned the same educator to create new material and upload to the website, on YouTube and other online channels.

Below are some statistics and figures in relation to the website:

Website and Newsletter:

Website unique viewers since inception: 16,128

Newsletter subscribers: 646

newsletters sent out: 14

average open rate: 70%

Videos have been watched by over 1,000 people

Webinars done specifically for subscribers: 1

people attended: 60

Average number of people who email in to dedicated email address with questions: 3 per day

Audio content:

number of audio lectures downloaded: 664 (this feature was enabled two months ago)

number of audio listens : 13,400

Financial review

The charity's income is mainly derived from donations.

Expenditure, primarily on charitable activities, resulted in a net surplus income over expenditure of £19,631.

The trustees consider the funds generated in the year under review to be sufficient to meet the charitable trust's objectives and the position of the charitable trust at the year end to be satisfactory.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

JTAP

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

The charity is a charitable incorporated organisation registered with the Charity Commission with a written constitution on 19 August 2019.

The trustees who served during the year and up to the date of signature of the financial statements were:

B Sacher

P Simons

R Benaim

The trustees report was approved by the Board of Trustees.



P Simons

Trustee

Dated: 23 July 2024

JTAP

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF JTAP

I report to the trustees on my examination of the financial statements of JTAP (the charity) for the year ended 31 August 2023.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of 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

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.



Anthony Epstein FCA

Paragon Partners Limited
Churchill House
137 - 139 Brent Street
London
NW4 4DJ

Dated: 23 July 2024

JTAP

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2023

		Unrestricted funds 2023	Restricted funds 2023	Total 2023	Unrestricted funds 2022	Restricted funds 2022	Total 2022
	Notes	£	£	£	£	£	£
Income from:							
Donations and legacies	3	86,002	-	86,002	76,760	-	76,760
Total income		<u>86,002</u>	<u>-</u>	<u>86,002</u>	<u>76,760</u>	<u>-</u>	<u>76,760</u>
Expenditure on:							
Charitable activities	4	61,570	-	61,570	53,671	-	53,671
Other expenditure	8	9,119	-	9,119	3,458	-	3,458
Total expenditure		<u>70,689</u>	<u>-</u>	<u>70,689</u>	<u>57,129</u>	<u>-</u>	<u>57,129</u>
Net income and movement in funds		15,313	-	15,313	19,631	-	19,631
Reconciliation of funds:							
Fund balances at 1 September 2022		53,827	2,427	56,254	34,196	2,427	36,623
Fund balances at 31 August 2023		<u>69,140</u>	<u>2,427</u>	<u>71,567</u>	<u>53,827</u>	<u>2,427</u>	<u>56,254</u>

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

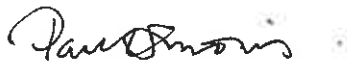
JTAP

BALANCE SHEET

AS AT 31 AUGUST 2023

	Notes	2023		2022	
		£	£	£	£
Fixed assets					
Tangible assets	10		4,031		1,226
Current assets					
Cash at bank and in hand		69,777		55,028	
Creditors: amounts falling due within one year	11	(2,241)		-	
Net current assets			67,536		55,028
Total assets less current liabilities			71,567		56,254
Net assets excluding pension liability			71,567		56,254
			<u> </u>		<u> </u>
The funds of the charity					
Restricted income funds	12		2,427		2,427
Unrestricted funds			69,140		53,827
			71,567		56,254
			<u> </u>		<u> </u>

The financial statements were approved by the trustees on 23 July 2024



P Simons
Trustee

JTAP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2023

1 Accounting policies

Charity information

JTAP is a charitable incorporated organisation governed by constitution written on 19 August 2019.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 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) (effective 1 January 2019)". 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 have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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. 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 Income

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.

Cash 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.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

1 Accounting policies

(Continued)

1.5 Expenditure

Resources expended are included in the financial statements as they become due.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	20% reducing balance
-----------------------	----------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 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.

Derecognition of financial liabilities

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

JTAP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 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 Income from donations and legacies

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Donations and gifts	86,002	76,760

4 Expenditure on charitable activities

	Heading #ac982 2023 £	Heading #ac982 2022 £
Direct costs		
Depreciation and impairment	1,008	306
Website costs	3,709	562
Book translations	12,673	9,993
Rabbi services fees	24,000	31,000
Subscriptions	918	878
Book publishing and other costs	19,262	10,932
	<u>61,570</u>	<u>53,671</u>
Analysis by fund		
Unrestricted funds	<u>61,570</u>	<u>53,671</u>

5 Net movement in funds

	2023 £	2022 £
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	<u>1,008</u>	<u>306</u>

6 Trustees

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

JTAP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

7 Employees

The average monthly number of employees during the year was:

	2023	2022
	Number	Number
Volunteers	<u>2</u>	<u>2</u>

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

JTAP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

8 Other expenditure

	Unrestricted funds	Unrestricted funds
	2023	2022
Administration expenses	9,113	3,440
Bank charges	6	15
Sundry expenses	-	3
	<u>9,119</u>	<u>3,458</u>

9 Taxation

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

10 Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 September 2022	1,532
Additions	3,813
	<u>5,345</u>
At 31 August 2023	
Depreciation and impairment	
At 1 September 2022	306
Depreciation charged in the year	1,008
	<u>1,314</u>
At 31 August 2023	
Carrying amount	
At 31 August 2023	<u>4,031</u>
At 31 August 2022	<u>1,226</u>

11 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	<u>2,241</u>	<u>-</u>

JTAP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

12 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 September 2022	At 31 August 2023
	£	£
	2,427	2,427
	<u>2,427</u>	<u>2,427</u>
Previous year:		
	At 1 September 2021	At 31 August 2022
	£	£
	2,427	2,427
	<u>2,427</u>	<u>2,427</u>

13 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 September 2022	Incoming resources	Resources expended	At 31 August 2023
	£	£	£	£
General funds	53,827	86,002	(70,689)	69,140
	<u>53,827</u>	<u>86,002</u>	<u>(70,689)</u>	<u>69,140</u>
Previous year:				
	At 1 September 2021	Incoming resources	Resources expended	At 31 August 2022
	£	£	£	£
General funds	34,196	76,760	(57,129)	53,827
	<u>34,196</u>	<u>76,760</u>	<u>(57,129)</u>	<u>53,827</u>

14 Related party transactions

There were no disclosable related party transactions during the year.

JTAP

England & Wales - Charity number 1184945

Accounts

Charity registration number 01184945

JTAP
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022

JTAP

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

B Sacher
P Simons
R Benaim

Charity number

01184945

Principal address

6 West Avenue
London
NW4 2LJ

Independent examiner

Anthony Epstein FCA
Paragon Partners Limited
Churchill House
137 - 139 Brent Street
London
NW4 4DJ

JTAP

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JTAP

TRUSTEES REPORT

FOR THE YEAR ENDED 31 AUGUST 2022

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 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) (effective 1 January 2019)".

Objectives and activities

The charity's objects are the advancement of the orthodox Jewish religion for the benefit of the public mainly, but not exclusively, through the holding of lectures and producing and/or disseminating material via modern technology in order that Jewish people learn to practice their religion and gain a deeper understanding of its richness, heritage and culture.

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

Achievements and performance

During the period, JTAP digitised much of the existing material of a world class educator of Jewish thought & philosophy, mainly in the form of creating a website and uploading audio and video content to it.

JTAP commissioned the same educator to create new material and upload to the website, on YouTube and other online channels.

Below are some statistics and figures in relation to the website:

Website and Newsletter:

Website unique viewers since inception: 16,128

Newsletter subscribers: 646

newsletters sent out: 14

average open rate: 70%

Videos have been watched by over 1,000 people

Webinars done specifically for subscribers: 1

people attended: 60

Average number of people who email in to dedicated email address with questions: 3 per day

Audio content:

number of audio lectures downloaded: 664 (this feature was enabled two months ago)

number of audio listen's : 13,400

Financial review

The charity's income is mainly derived from donations.

Expenditure, primarily on charitable activities, resulted in a net surplus income over expenditure of £19,631.

The trustees consider the funds generated in the year under review to be sufficient to meet the charitable trust's objectives and the position of the charitable trust at the year end to be satisfactory.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

JTAP

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

The charity is a charitable incorporated organisation registered with the Charity Commission with a written constitution on 19 August 2019.

The trustees who served during the year and up to the date of signature of the financial statements were:

B Sacher

P Simons

R Benaim

The trustees report was approved by the Board of Trustees.



P Simons

Trustee

Dated: 12 June 2023

JTAP

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF JTAP

I report to the trustees on my examination of the financial statements of JTAP (the charity) for the year ended 31 August 2022.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of 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

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.

Anthony Epstein FCA

Paragon Partners Limited
Churchill House
137 - 139 Brent Street
London
NW4 4DJ

Dated: 12 June 2023

JTAP

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2022

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes						
Income from:							
Donations and legacies	3	76,760	-	76,760	37,113	4,500	41,613
Expenditure on:							
Charitable activities	4	53,365	-	53,365	34,814	5,073	39,887
Other expenditure	7	3,764	-	3,764	1,510	-	1,510
Total expenditure		57,129	-	57,129	36,324	5,073	41,397
Net income for the year/ Net movement in funds		19,631	-	19,631	789	(573)	216
Fund balances at 1 September 2021		34,196	2,427	36,623	33,407	3,000	36,407
Fund balances at 31 August 2022		53,827	2,427	56,254	34,196	2,427	36,623

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

All income and expenditure derive from continuing activities.

JTAP

BALANCE SHEET

AS AT 31 AUGUST 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	9		1,226		-
Current assets					
Cash at bank and in hand		55,028		36,623	
Net current assets			55,028		36,623
Total assets less current liabilities			56,254		36,623
Income funds					
Restricted funds			2,427		2,427
Unrestricted funds			53,827		34,196
			56,254		36,623

The financial statements were approved by the Trustees on 12 June 2023



P Simons
Trustee



JTAP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2022

1 Accounting policies

Charity information

JTAP is a charitable incorporated organisation governed by constitution written on 19 August 2019.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 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) (effective 1 January 2019)". 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 have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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. 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 Income

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.

Cash 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.

JTAP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

1 Accounting policies

(Continued)

1.5 Expenditure

Resources expended are included in the financial statements as they become due.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	20% reducing balance
-----------------------	----------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 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.

Derecognition of financial liabilities

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

JTAP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 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 Donations and legacies

	Unrestricted funds	Unrestricted funds	Restricted funds	Total
	2022	2021	2021	2021
	£	£	£	£
Donations and gifts	76,760	37,113	4,500	41,613

4 Charitable activities

	Charitable Expenditure	Charitable Expenditure
	2022	2021
	£	£
Website costs	562	1,252
Book translations	9,993	9,476
Rabbi services fees	31,000	22,000
Subscriptions	878	321
Book publishing and other costs	10,932	6,838
	<u>53,365</u>	<u>39,887</u>
	<u>53,365</u>	<u>39,887</u>
Analysis by fund		
Unrestricted funds	53,365	34,814
Restricted funds	-	5,073

5 Trustees

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

JTAP

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

6 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Volunteers	2	2

There were no employees whose annual remuneration was more than £60,000.

JTAP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

7 Other expenditure

	Unrestricted funds	Unrestricted funds
	2022	2021
Administration expenses	3,440	1,036
Bank charges	15	70
Sundry expenses	3	404
Other expenditure	306	-
	<u>3,764</u>	<u>1,510</u>

8 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.

9 Tangible fixed assets

	Fixtures and fittings £
Cost	
Additions	1,532
At 31 August 2022	<u>1,532</u>
Depreciation and impairment	
Depreciation charged in the year	306
At 31 August 2022	<u>306</u>
Carrying amount	
At 31 August 2022	<u>1,226</u>

Investment properties rented to another group entity have been accounted for using the cost model. The carrying value of these investment properties included within tangible fixed assets is £XXXXX (2021 - £XXXXX).

JTAP

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

10 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 August 2022 are represented by:						
Tangible assets	1,226	-	1,226	-	-	-
Current assets/(liabilities)	55,028	-	55,028	34,196	2,427	36,623
	<u>56,254</u>	<u>-</u>	<u>56,254</u>	<u>34,196</u>	<u>2,427</u>	<u>36,623</u>

11 Related party transactions

There were no disclosable related party transactions during the year.

JTAP

England & Wales - Charity number 1184945

Accounts

Charity Registration No. 1184945

JTAP
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021

JTAP

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	B Sacher P Simons R Benaim
Charity number	1184945
Principal address	6 West Avenue London NW4 2LJ
Independent examiner	Anthony Epstein FCA Paragon Partners Limited Churchill House 137 - 139 Brent Street London NW4 4DJ

JTAP

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JTAP

TRUSTEES REPORT

FOR THE YEAR ENDED 31 AUGUST 2021

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 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) (effective 1 January 2019)".

Objectives and activities

The charity's objects are the advancement of the orthodox Jewish religion for the benefit of the public mainly, but not exclusively, through the holding of lectures and producing and/or disseminating material via modern technology in order that Jewish people learn to practice their religion and gain a deeper understanding of its richness, heritage and culture.

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

Achievements and performance

During the period, JTAP digitised much of the existing material of a world class educator of Jewish thought & philosophy, mainly in the form of creating a website and uploading audio and video content to it.

JTAP commissioned the same educator to create new material and upload to the website, on YouTube and other online channels.

Below are some statistics and figures in relation to the website:

Website and Newsletter:

Website unique viewers since inception: 16,128

Newsletter subscribers: 646

newsletters sent out: 14

average open rate: 70%

Videos have been watched by over 1,000 people

Webinars done specifically for subscribers: 1

people attended: 60

Average number of people who email in to dedicated email address with questions: 3 per day

Audio content:

number of audio lectures downloaded: 664 (this feature was enabled two months ago)

number of audio listens : 13,400

Financial review

The charity's income is mainly derived from donations.

Expenditure, primarily on charitable activities, resulted in a net surplus income over expenditure of £521.

The trustees consider the funds generated in the year under review to be sufficient to meet the charitable trust's objectives and the position of the charitable trust at the year end to be satisfactory.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

JTAP

TRUSTEES REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021

Structure, governance and management

The charity is a charitable incorporated organisation registered with the Charity Commission with a written constitution on 19 August 2019.

The trustees who served during the year and up to the date of signature of the financial statements were:

B Sacher
P Simons
R Benaim

The trustees report was approved by the Board of Trustees.



P Simons

Trustee

Dated: 16 June 2022

JTAP

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF JTAP

I report to the trustees on my examination of the financial statements of JTAP (the charity) for the year ended 31 August 2021.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of 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

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.



Anthony Epstein FCA

Paragon Partners Limited
Churchill House
137 - 139 Brent Street
London
NW4 4DJ

Dated: 17 June 2022

JTAP

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 AUGUST 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Income from:							
Donations and legacies	3	37,113	4,500	41,613	58,650	3,000	61,650
Expenditure on:							
Charitable activities	4	34,814	5,073	39,887	23,816	-	23,816
Other expenditure	7	1,510	-	1,510	1,427	-	1,427
Total resources expended		36,324	5,073	41,397	25,243	-	25,243
Net income/(expenditure) for the year/							
Net movement in funds		789	(573)	216	33,407	3,000	36,407
Fund balances at 1 September 2020		33,407	3,000	36,407	-	-	-
Fund balances at 31 August 2021		34,196	2,427	36,623	33,407	3,000	36,407

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

All income and expenditure derive from continuing activities.

JTAP

BALANCE SHEET

AS AT 31 AUGUST 2021

	Notes	2021		2020	
		£	£	£	£
Current assets					
Cash at bank and in hand		36,623		36,407	
		<u> </u>		<u> </u>	
Net current assets			<u>36,623</u>		<u>36,407</u>
Income funds					
Restricted funds			2,427		3,000
Unrestricted funds			<u>34,196</u>		<u>33,407</u>
			<u>36,623</u>		<u>36,407</u>

The financial statements were approved by the Trustees on 16 June 2022


P Simons
Trustee

JTAP

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

1 Accounting policies

Charity information

JTAP is a charitable incorporated organisation governed by constitution written on 19 August 2019.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 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) (effective 1 January 2019)". 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 have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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. 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 Income

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.

Cash 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.

JTAP

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

1 Accounting policies (Continued)

1.5 Expenditure

Resources expended are included in the financial statements as they become due.

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.

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.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
Donations and gifts	37,113	4,500	41,613	58,650	3,000	61,650

JTAP

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

4 Charitable activities

	Charitable Expenditure 2021 £	Charitable Expenditure 2020 £
Research and softwares	-	2,472
Website costs	1,252	8,000
Book translations	9,476	7,088
Rabbi services fees	22,000	6,000
Subscriptions	321	256
Book publishing and other costs	6,838	-
	<u>39,887</u>	<u>23,816</u>
	<u>39,887</u>	<u>23,816</u>
Analysis by fund		
Unrestricted funds	34,814	23,816
Restricted funds	5,073	-
	<u>39,887</u>	<u>23,816</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 Number	2020 Number
Volunteers	<u>2</u>	<u>2</u>

There were no employees whose annual remuneration was £60,000 or more.

JTAP

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

7 Other expenditure

	Unrestricted funds	Unrestricted funds
	2021	2020
Administration expenses	1,036	1,339
Bank charges	70	88
Sundry expenses	404	-
	<u>1,510</u>	<u>1,427</u>

8 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
Fund balances at 31 August 2021 are represented by:						
Current assets/ (liabilities)	34,196	2,427	36,623	33,407	3,000	36,407
	<u>34,196</u>	<u>2,427</u>	<u>36,623</u>	<u>33,407</u>	<u>3,000</u>	<u>36,407</u>

9 Related party transactions

There were no disclosable related party transactions during the year.

JTAP

England & Wales - Charity number 1184945

Accounts

Charity Registration No. 1184945

JTAP
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 AUGUST 2020

JTAP

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	B J Sacher P Simons R Benaim	(Appointed 4 August 2019) (Appointed 4 August 2019) (Appointed 4 August 2019)
Charity number	1184945	
Principal address	6 West Avenue London NW4 2LJ	
Independent examiner	Anthony Epstein FCA Paragon Partners Limited Churchill House 137 - 139 Brent Street London NW4 4DJ	

JTAP

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Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 - 9

JTAP

TRUSTEES REPORT

FOR THE PERIOD ENDED 31 AUGUST 2020

The trustees present their report and financial statements for the period ended 31 August 2020.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 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) (effective 1 January 2019)".

Objectives and activities

The charity's objects are the advancement of the orthodox Jewish religion for the benefit of the public mainly, but not exclusively, through the holding of lectures and producing and/or disseminating material via modern technology in order that Jewish people learn to practice their religion and gain a deeper understanding of its richness, heritage and culture.

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

Achievements and performance

During the period, JTAP digitised much of the existing material of a world class educator of Jewish thought & philosophy, mainly in the form of creating a website and uploading audio and video content to it.

JTAP commissioned the same educator to create new material and upload to the website, on YouTube and other online channels.

Below are some statistics and figures in relation to the website:

Website and Newsletter:

Website unique viewers since inception: 16,128

Newsletter subscribers: 646

newsletters sent out: 14

average open rate: 70%

Videos have been watched by over 1,000 people

Webinars done specifically for subscribers: 1

people attended: 60

Average number of people who email in to dedicated email address with questions: 3 per day

Audio content:

number of audio lectures downloaded: 664 (this feature was enabled two months ago)

number of audio listen's : 13,400

Financial review

The charity's income is mainly derived from donations.

Expenditure, primarily on charitable activities, resulted in a net surplus income over expenditure of £36,407

The trustees consider the funds generated in the year under review to be sufficient to meet the charitable trust's objectives and the position of the charitable trust at the year end to be satisfactory.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

JTAP

TRUSTEES REPORT (CONTINUED)

FOR THE PERIOD ENDED 31 AUGUST 2020


Structure, governance and management

The charity is a charitable Incorporated organisation registered with the Charity Commission with a written constitution on 19 August 2019.

The trustees who served during the period and up to the date of signature of the financial statements were:

B J Sacher	(Appointed 4 August 2019)
P Simons	(Appointed 4 August 2019)
R Benaim	(Appointed 4 August 2019)

The trustees report was approved by the Board of Trustees.



P Simons
Trustee
Dated: 2 July 2021

JTAP

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF JTAP

I report to the trustees on my examination of the financial statements of JTAP (the charity) for the period ended 31 August 2020.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of 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

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.



Anthony Epstein FCA

Paragon Partners Limited
Churchill House
137 - 139 Brent Street
London
NW4 4DJ

Dated: 2 July 2021

JTAP

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD ENDED 31 AUGUST 2020

		Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
<u>Income from:</u>	Notes			
Donations and legacies	3	58,650	3,000	61,650
<u>Expenditure on:</u>				
Charitable activities	4	23,816	-	23,816
Other expenditure	7	1,427	-	1,427
Total resources expended		25,243	-	25,243
Net income for the year/ Net movement in funds		33,407	3,000	36,407
Fund balances at 4 August 2019		-	-	-
Fund balances at 31 August 2020		33,407	3,000	36,407

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

All income and expenditure derive from continuing activities.

JTAP

BALANCE SHEET

AS AT 31 AUGUST 2020

	Notes	2020 £	£
Current assets			
Cash at bank and in hand		38,407	
Net current assets		<u>38,407</u>	<u>36,407</u>
Income funds			
Restricted funds			3,000
Unrestricted funds			<u>33,407</u>
			<u>36,407</u>

The financial statements were approved by the Trustees on 2 July 2021



P Simons
Trustee

JTAP

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 AUGUST 2020

1 Accounting policies

Charity information

JTAP is a charitable incorporated organisation governed by constitution written on 19 August 2019.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 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) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 AUGUST 2020

1 Accounting policies (Continued)

1.5 Expenditure

Resources expended are included in the financial statements as they become due.

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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 Donations and legacies

	Unrestricted funds	Restricted funds	Total
	2020 £	2020 £	2020 £
Donations and gifts	58,650	3,000	61,650

JTAP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 AUGUST 2020

4 Charitable activities

	Charitable Expenditure 2020 £
Research and softwares	2,472
Website costs	8,000
Book translations	7,088
Rabbi services fees	6,000
Subscriptions	256
	<hr/> 23,816
	<hr/> <hr/> 23,816

5 Trustees

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

6 Employees

The average monthly number of employees during the period was:

	2020 Number
Volunteers	<hr/> 2

There were no employees whose annual remuneration was £60,000 or more.

JTAP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 AUGUST 2020

7 Other expenditure

	Unrestricted funds
	2020
Administration expenses	1,339
Bank charges	88
	<u>1,427</u>

8 Analysis of net assets between funds

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Fund balances at 31 August 2020 are represented by:			
Current assets/(liabilities)	33,407	3,000	36,407
	<u>33,407</u>	<u>3,000</u>	<u>36,407</u>

9 Related party transactions

There were no disclosable related party transactions during the year.