

JEWISH HISTORICAL SOCIETY OF ENGLAND CIO

Charity Commission Registered no. 1188268

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

for the year ended 31 March 2024



JEWISH HISTORICAL SOCIETY OF ENGLAND CIO

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JEWISH HISTORICAL SOCIETY OF ENGLAND CIO

Charity Information

For the year ended 31 March 2024

Bankers

NatWest Bank
Marble Arch Branch
81 Edgware Road
London
W2 2ZQ

Administrators

KVT Businesscare Ltd
Unit 1 Chapleton Lodge
East Winch Road
Blackborough End
Kings Lynn
Norfolk
PE32 1 SF

Independent Examiner

K J Maggs B.A, F.C.A.
Hoekman Way
Spalding
Lincs
PE11 3HE

JEWISH HISTORICAL SOCIETY OF ENGLAND CIO

Trustees' Annual Report For the year ended 31 March 2024

The Trustees present their report with the financial statements of the charity for the year ended 31 March 2024.

Structure, governance and management

Charity registration number

The society is registered as a charity with registration number 1188268

The society is commonly known as the JHSE.

Governing documents

The Jewish Historical Society of England was founded in 1893 and was governed as an unincorporated charity. On 2 March 2020, the Trustees registered the Jewish Historical Society of England CIO ("JHSE CIO" or the "Society") (a Charitable Incorporated Organisation) with the Charity Commission. Between that date and March 2021, operations of the Jewish Historical Society of England were transferred to the JHSE CIO, in order to enjoy the benefits of incorporation. Copies of the constitutions of the Society are available from the office on request.

The office of the JHSE is located at Unit 1, Chapleton Lodge, East Winch Road, Blackborough End, Kings Lynn, PE32 1SF.

The governing body of the JHSE CIO, the Council, all members of which were deemed as Trustees, has now been replaced by a Board of Trustees. These Trustees now have limited liability. There is also an Advisory Board, comprising 31 former Council members, former trustees and others who are interested in supporting the activities and future of the JHSE CIO.

Objects and Activities

The objects of the Society are:

- The organisation of lectures, events and the publication of works on general Jewish history and literature.
- The promotion and encouragement of research into Jewish history and especially the history of the Jews in the British Isles.
- The transcription of documents and the collection of material relating to the history of Jews in the British Isles.
- The encouragement and support of the foundation and maintenance within the British Isles of libraries, archives and museums, accessible to members of the public, for the preservation of Jewish books, documents, prints, and other objects of Jewish historical interest.

JEWISH HISTORICAL SOCIETY OF ENGLAND CIO

Governance

The management of the JHSE CIO is vested in the Board of Trustees, comprising the President, the Honorary Secretary, the Honorary Treasurer, and not more than eight other Trustees. They are eligible for re-election after a period of three years and may hold a maximum of two consecutive terms in office.

The Board of Trustees during the period was:

President:	Professor Miri Rubin
Hon. Secretary, Chair:	Caroline Maurice
Hon. Treasurer:	Ian Cobden
Chair of Awards Committee:	Professor Tony Kushner
	Rachel Frankel
	Michael Crook
	Michael Schraer
	Dawn Waterman
	Michael Berkowitz

Training of Trustees

All Trustees have been provided with hard copies of 'The Essential Trustee', and other material regarding Trustee responsibilities and ethics. The Chair attended a workshop for Trustees hosted by the Jewish Volunteer network in November 2023. Charity governance updates are provided to the Board on an adhoc basis.

Membership

Membership numbers as at end March 2024		Membership numbers at end July 2023
Adult members	175	197
Student members	10	17
Lifetime members	14	13
Institutional members	36	35
NGG members	15	-
Total 250 members		Total 262 members 2023

President's Report 2023/2024

This year has been overshadowed by the events of 7 October 2024, which has seen many members preoccupied by the arising tragedies and their effects. These events have also affected relations between Jews and their neighbours in some parts of the UK, while social media have sown misinformation as well as abuse of Jews and their history. It was impossible for those interested in Jewish history not to be affected. The JHSE has sought to communicate with clarity and interest in these troubled times. I have done so by writing to members regularly, and by offering an interesting programme of events.

Events

2023/24 was also our 130th anniversary year, with a rich series of events – in person and online – some of which had to be delayed or cancelled due to the difficulties of travel for Israeli scholars. But when we met we heard interesting speakers and had lively debates. Here are some of the events organised by your President:

- A Visit to the Parkes Institute, University of Southampton, 9 October 2023
- Luke Devine, 'Amy Levy and the "Jewish Literary Complex"', 18 January 2024
- Julie Kalman, "'The Assassination of the King of Algiers': Trading Jews and the Napoleonic Mediterranean', 25 January 2024
- Jon Silverman, 'UK Law and Nazi Collaborators: the Failure of Justice', 28 March 2024
- Harry Freedman, 'Shylock's Venice', 11 April 2024
- Andrew Whitehead, 'The Siege of Sidney Street and the Jewish East End Anarchist Movement', 16 May 2024

Alongside these regular lectures we also held some events in person on special occasions:

- Miri Rubin and Simon Schama on a panel 'What is Jewish History Now?', Jewish Book Week, 3 March 2024
- Miri Rubin at the Tower of London, Jewish Medieval History at the Tower of London', 30 April 2024

We also celebrated in Brighton the 200th anniversary of the Brighton Hebrew Congregation with a walk, lectures, and communal lunch on 20 May 2024, all organised by the Sussex Branch led by Michael Crook

The NGG

This group of doctoral and postdoctoral scholars was founded by the President in April 2020, in the throes of the Covid pandemic. It offers emergent historians a peer groups for mutual learning and intellectual stimulation, as well as a forum for mentoring by the JHSE President and other Trustees, and a body to promote and represent the interests of such scholars. It has regular meetings online for discussions, guest lectures, or book workshops.

In May 2024 at Queen Mary University of London the NGG hosted their first conference. I had the pleasure of attending some of the sessions. The papers were innovative and rigorous, and members – from the UK and abroad – discussed them in a collegial manner.

JEWISH HISTORICAL SOCIETY OF ENGLAND CIO

Governance

During the last year we have had a number of sessions to discuss long-term strategy and ways of increasing the JHSE's resilience. We were fortunate to be guided in our deliberations by Michelle Shepard Barron – now member of our Advisory Board – an expert in fundraising and public relations. We held a Meet and Greet meeting in August 2024 where new members - from finance, the law, public history, and the museums world – were introduced to each other and to the issues facing the JHSE.

We have also extended the areas of expertise represented on our Board of Trustees, to include new Trustees that represent the membership across the country, and a variety of experience and career stages.

Public Facing Presence

The President and other members of the Board of Trustees regularly receive queries and requests for aid from historians and interested members of the public. We endeavour to answer swiftly and helpfully. I am regularly supported in this work by Sharon Sales, our administrator, and by David Jacobs whose expertise and good temper are legendary.

It is a pleasure to work with all members of the Board of Trustees. We are all volunteers, and some of us are still in full time employment, yet every Trustees responds swiftly and executes their tasks effectively. It is an honour and a delight to work with you all, under the firm and intelligent coordination of Caroline Maurice, our Chair.

Miri Rubin, President of JHSE

August 2024

Treasurer Report

As you will have seen from the accounts, the Charity is still operating at an annual loss (before the grants of the Awards). The Trustees are trying to reduce costs, and the introduction of the updated website is helping to achieve this. There are costs involved in this upgrade, but we hope that these costs will continue to help reduce the other, especially the administration, costs. Our other major cost is the 'Annual Journal' and the Trustees are looking at ways in which these costs can be reduced.

The main problem, however, is the lack of growth in subscription income. You will have read elsewhere in these Statements that the number of subscribers to the Society is falling. Again, the Trustees are looking at ways to increase membership and income. The annual subscription has been maintained at its present level for 3 years and we intend that, despite the rise in inflation, there will be no increase this year.

The reason for not needing an increase at this time is that we have managed to take advantage of the high interest rates so that we have placed our surplus funds on term deposit and have received a significant amount of interest. Of course, as interest rates decrease so will this "windfall" which makes the sourcing of extra income even more urgent.

We are looking for ways of increasing our income and would appreciate your suggestions.

Ian Cobden, Treasurer of the JHSE

August 2024

JEWISH HISTORICAL SOCIETY OF ENGLAND CIO

BRANCH REPORT

Overview

As was reported a year ago, the most active branch to June 2024 has been Essex, with Leeds, Liverpool, Sussex and Israel also contributing to branch activity. South London has aspirations to restart meetings with other South London cultural groups.

No progress has been made in restarting the branch in Herts and Middlesex. The President is working to restart the branch in Manchester, and the possibility of a Cambridge branch has also been mentioned. These should be high priority for the Society in the next few months.

The format of meetings is still proving problematical post-Covid. Whilst it is desirable to have as many meetings as possible as hybrids, some attempts at holding hybrid meetings have resulted in poor attendances, and thus it is likely that some branches will hold Zoom only meetings, particularly during the winter months.

Cambridge - The President has been having discussions with local historians with a view to the possibility of creating a Cambridge Branch.

Essex – Richard Cohen - We held 14 meetings in the last 15 months, all hybrid. Average attendances were 12 in person 20 online. Meetings cost £20 for hall hire, £25 vouchers for speaker and £7.50 for refreshments. We have found that the JHSE Zoom technology is not as good as it could be, JHSE are aware.

Numbers have fallen away sharply recently, so we hope that a relocation to Chigwell Shul and some big names will rejuvenate the Branch.

Israel - Ken Collins - The branch has continued to meet regularly over the past session with a hiatus after the events of October 7th. However, we decided to go ahead with a programme of meetings from January. The best attended was a talk by Shmuel (Lawrence) Becker and his work on the Marks and Spencer files held at the Central Zionist Archives. These papers show the deep involvement of the M&S leadership in supporting Jewish refugees from Nazi Europe before, during and after the War. More recently Prof David Newman gave a talk on the Asifa - the meeting of provincial rabbis in Leeds in 1912.

We have had some problems with the current premises because of local parking problems and have been looking at alternative venues in Central Jerusalem. We continue to sell copies of our new book of essays '*Out of Zion*', edited by Gabriel Sivan and me, based on presentations to the Society branch in recent years, which was launched recently. At the launch, one of the contributors, Elkan Levy gave an illustrated account of historic Anglo-Jewish memorabilia. The book sells for NIS50 (£12.50) and books are available at meetings or by arrangement from myself. So far there have been no sales in the UK and we would welcome someone arranging book sales. I would be able to bring some copies with me when I visit in December.

We will soon have an AGM where it is proposed that the current Chairman, Dr Gabriel Sivan, will hold the honorary position of President and I will take over as Chairman.

Herts and Middx – Not currently active

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Leeds - Meetings/Speakers The branch continues to join with Milim at Leeds, which is the Leeds version of Jewish Book Week for Virtual meetings. Milim arrange meetings very frequently and include JHSE in their programme about once a month, although they do not seem to publicise them on the JHSE website. Milim still have mainly Zoom meetings, although recently they have had some in person only meetings.

Liverpool – Ray Morran - We held 6 meetings during that period, one was hybrid, two were in person & three were film documentaries. We have access to a small cinema at our local Jewish care home. Our average attendance is 25. Our main expense is the use of a room and provision of refreshments at the care home. We make a donation and ensure that we don't make a loss. One of our speakers travelled from the south. We paid his train fare of £83.

Our hybrid meetings were poorly supported nationally, the most recent had only two watching. Our view is that this format does not work well for either those in the room or watching on Zoom. As far as I can make out, the recordings aren't available on the website. We have no plans for any further hybrid meetings.

Manchester – The President is still seeking to reactivate the branch, possibly with meetings at the Jewish Museum.

South London – David Rome – No meetings have been held, but I have started a conversation with Dr Margaret Brearley about re launching the group and will be in touch when I have something concrete to report regarding JHSE affairs.

Sussex – Michael Crook - We held our usual six meetings in late 2023, and the first half of 2024, three of which were hybrid, and three on Zoom only. We began with a Zoom talk from a local speaker on Jewish sailors in Nelson's Navy, and this was followed by a special meeting 'Jewish Kyiv and the Cantonists'. This comprised a short film about the Cantonists (Jewish boys kidnapped into the Czars army) in 19th century Russia, based on a family history, which was preceded by a talk by the Chairman about Jews in Kyiv in the mid nineteenth century. Two zoom meetings about The Sussex Digital Holocaust Education Project, and Stephen Sondheim followed in January and February. In April, we were able to secure the exhibition 'Country Houses, Jewish Homes' from Oxford University for two days, and Professor Abigail Green then spoke to us at Ralli Hall and on Zoom about the project. Finally, in May, as part of the celebrations of 200 years of the Brighton Hebrew Congregation, a number of JHSE Trustees and others joined us at the historic Middle Street synagogue in Brighton, followed by a short tour of sites in the town with Jewish connections. An afternoon session at the new Jewish hub at BNJC. available on Zoom, heard from the Chairman about the history of the Congregation, and Professor Tony Kushner about other locations of Jewish interest across Sussex in the last 250 years and more.

Planning for the next session has started, unless there are topics or speakers likely to attract significant numbers in person, all talks will be on Zoom only.

Michael Crook, Trustee
August 2024

Report from the Editorial Committee

Since taking over the editorship of *Jewish Historical Studies* in 2022, the new editors have worked to expand its scope and reach. The new subtitle, *A Journal of English-Speaking Jewry*, reflects the journal's broadened horizons, as it now explores and documents the historical experience of Jews across the English-speaking Jewish world, rather than being limiting to the geographic boundaries of England itself.

The first issue under their editorship, Issue 55, was a special issue focused on South African Jewry. It was rich in high quality submissions and was published in January 2024. It explored topics including intersections of racism and antisemitism, the Yiddish press, the political dynamics of Zionist youth movements during apartheid, the cultural and religious evolution of the post-war community, and the origins of the religious revival that transformed South African Jewry. The issue was made up of seven articles, a reflection on the state-of-the-field and seven responses to the state-of-the-field piece, two additional reflection pieces, and seven book reviews.

Examples of article titles include:

Special Issue: Jews in South Africa		
The Yiddish press and the making of South African Jewry in the British world: exclusion, libel, and Jewish nationalism, 1890–1914	WILLIAM PIMLOTT	I
The intertwining of antisemitism and racism in modern South Africa, c. 1880–1939	REBECCA HODES & RODNEY H. REZNEK	27
The other radicals: Zionist-socialist youth in apartheid South Africa, 1948–1970	ASHER LUBOTZKY	51
Community cookbooks: a new lens on postwar South African Jewish culture	GAVIN BEINART-SMOLLAN	84
The limits of communal dissent: the rise and fall of the Kollel Yad Shaul as South Africa's premier outreach organization	DAVID FACHLER	106

The editors are currently working on Issue 56, expected for publication in January 2025. This is a general issue and will contain articles on topics including British Jewish Chaplaincy, Christian relief work in the aftermath of the Holocaust, poverty and welfare among London's Sephardic community 1762-1802, and Papal Legate in medieval England. There will also be a state-of-the-field piece on Jews and the Caribbean. In addition, there will be a public history reviews section which will become a regular feature of the journal's offerings in the future.

The editors are simultaneously laying the groundwork for Issue 57 (2026) which will be a special issue on the topic of Jews and the British Empire. Dr Elizabeth Imber (Clark University) has agreed to act as guest-editor for this issue and the Call for Proposals has already yielded a healthy number of responses.

The editors are aware that finances are a concern to the JHSE and have been working with Tony Kushner to explore possible ways in which these can be mitigated. Following a meeting with Taylor & Francis they have concluded that moving to a large academic publisher is not currently feasible. They also explored the possibility of moving to the UCL online system, but this would also not give any financial advantage. Nevertheless, they continue to explore possible alternative pathways and partnerships.

Shirli Gilbert, Co-chair of the Editorial Committee and Advisory Board member: July 2024

Report from the Awards Committee

The JHSE awards committee have been overseeing the programme for around the past 5 years. It is pleasing to report that the number of applications has been slowly growing, taking off in the last round – 34 applicants applied and overall, the standard was high. The increase can be attributed to three factors – that demand was suppressed during Covid; the growth of work in our field; and better advertising of the scheme.

Funds - A couple of years ago we cut the overall amount we award per annum from £25k to £20k and from a maximum of £5k to a maximum of £4k per successful applicant. In fact, we have distributed less than £20k this past few years. Although it is a fixed amount and will support only a further 3 or 4 awards, we have been in a privileged position of having a separate award (the David Hyman Prize) for work on port Jews up to £5k per successful applicant. So far awards have been given for work on Bristol Jews and Cork Jews for this prize. *Risks* that the JHSE is no longer able to fund these awards.

Scope - One advantage of having the same team on the awards committee has been to see the trends. We would like, with the approval of the Trustees and the Advisory Committee, to suggest refining the scope of what we will consider or confirming what we are presently prioritising.

- i. That preference will be given to early career scholars above those who are well-established and might have access to other funding schemes.
- ii. That we continue to encourage community history projects, including exhibitions, collections, websites and publications (increasingly our awards have gone to such applications).
- iii. For early career scholars (ECRs) and those outside the Higher Education world, we will consider modest help towards publication costs.
- iv. That we will consider funding specific research costs for PhD students but will not pay for fees.
- v. We will not consider funding research assistants.
- vi. We will emphasise further that there should be some public outcome of the awards which will benefit JHSE members (this could be in the form of a lecture, a publication, exhibition etc etc).

Summary: we believe the awards scheme has been a very successful and fruitful one with a range of projects supported which have acknowledged our support. On the one hand it is exactly what the JHSE should be doing and is helping to support community projects and ECRs. On the other, even with prudence from the awards committee (which the above notes on scope will help tighten even further), it is a major annual cost to the JHSE.

Solution? It has potential as a specific fund-raising goal which might be considered.

Tony Kushner, Awards Committee Chair and Trustee - July 2024

JEWISH HISTORICAL SOCIETY OF ENGLAND CIO

JHSE Communications Report

Website <https://www.jhse.org/>

Website content is updated on a regular basis and features news about our forthcoming events as well as prominent requests to donate and join. Members have the option to access their membership status, with the facility to make changes.

Member communications

JHSE members and people who have opted in to the JHSE newsletter via the website receive a monthly email communication from the JHSE President. This contains updates on our events, branches, and general activity as well as general news about Anglo-Jewish history. Newsletter text is posted on the website and is accessed by non-members as well.

Facebook <https://www.facebook.com/AngloJewishHistory>

The account has nearly 3000 members. Aspects of Jewish history are discussed throughout the year. Promotion of our events on the platform has encouraged people to attend JHSE meetings and talks. There is lively discussion on the platform, particularly related to JHSE talks and the books and authors featured in JHSE events.

Twitter <https://twitter.com/JHSEngland>

The accounts has nearly 1.9K followers.

Posts about JHSE news, people and events go out on a regular basis. The account also re-posts key information from likeminded organisations such as BIAJS, the Parkes Institute, the British Board of Deputies, Jewish museums of Manchester and London, from major followers involved in Anglo-Jewish history, and news from specialised accounts focusing on history-related subjects such as the British Jews of WW2 and WW1, medieval Jewish history, Jewish social history, European and International Jewish history, and other aspects of Jewish history related to the arts, sports, politics, literature and religious practice.

Posts receive an average of 130 impressions per day and roughly 7% of JHSE-originated posts receive a reaction: a 'like', a comment or a re-post.

Michael Schraer and Rachel Frankel, Trustees

July 2024

JEWISH HISTORICAL SOCIETY OF ENGLAND CIO

Administration

KVT Business Care continues to provide us with professional administrative services. A special thank you must go to Sharon Sales whose calm, efficient and caring approach is always appreciated.

Public Benefit

The Trustees declare that they have due regard to the guidance on public benefit issues by the Charity Commission. All Trustees have been provided with the Charity Commission Guidance Notes on Public Benefit and it is the intention to review annually the guidance with respect to our activities.

We maintain that the aims and objectives of the JHSE CIO remain of public benefit. It organises lectures and publishes works on general Jewish history and encourages new research especially regarding the history of the Jews in the British Isles. Where possible we transcribe documents and make documents accessible to members of the public.

Financial Review

The amount awarded for grants to support academic work in various fields of Jewish history continue to exceed investment income from the restricted fund. This is a deliberate policy to invest in the future of Jewish history research.

Trustees' Responsibilities

Charity law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the JHSE CIO and of its financial activities for that period. In preparing those financial statements, the Board of Trustees is required to:

- (a) select suitable accounting policies and then apply them consistently;
- (b) make judgements and estimates that are reasonable and prudent;
- (c) state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- (d) prepare the financial statements on the going concern basis unless it is appropriate to presume that the JHSE CIO will not continue in business.

The Board of Trustees is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the JHSE CIO and to enable it to ensure that the financial statements comply with the Charities Act 2011 and The Charity (Accounts and Reports) regulations 2008. The Board of Trustees is responsible for safeguarding the assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

For and on behalf of the board of trustees:

Caroline Maurice

Chair, Board of Trustees

Date: **19 October 2024**

Independent Examiner's Report
to the Trustees of the
JEWISH HISTORICAL SOCIETY OF ENGLAND CIO

I report to the trustees on my examination of the accounts of the Charity for the year ended 31 March 2024, which are set out on pages 14 to 20.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the 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 examiner's statement

I have completed my examination. I confirm that no material 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 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.

Dated: **22 October 2024**

K.J. Maggs B.A., F.C.A.
Chartered Accountant
Spalding

JEWISH HISTORICAL SOCIETY OF ENGLAND CIO

Statement of Financial Activities

for the year ended 31 March 2024

	Unrestricted £	Restricted £	Total 2024 £	Total 2023 £
INCOME AND ENDOWMENTS FROM:				
Donation and Grant income				
Donations and legacies	4,702	700	5,402	299
Subscriptions and memberships	17,614	-	17,614	19,008
Trading activities				
Income from sale of books and journals	56	-	56	1,861
Charitable activities				
Event income	1,031	-	1,031	781
Sundry income	-	-	-	200
Royalties and publications	3,122	-	3,122	3,031
Investment income				
Investment income	9,477	3,674	13,151	5,141
TOTAL INCOME	36,002	4,374	40,376	30,321
EXPENDITURE ON:				
Charitable activities				
Event costs	327	-	327	-
Printing and distribution	1,009	-	1,009	592
Office costs	654	-	654	763
Rent	720	-	720	720
Internet and website costs	3,699	-	3,699	3,187
Website amortisation	241	-	241	-
Awards granted and donations	60	12,770	12,830	19,712
Plaque purchased	-	700	700	-
General administration and bookkeeping	8,015	-	8,015	9,148
Support costs				
Bank and similar charges	257	-	257	362
Professional fees	160	-	160	107
Consultancy fees	-	-	-	125
Journal editing	11,996	-	11,996	7,912
Independent examination	925	-	925	1,008
TOTAL EXPENDITURE	28,063	13,470	41,533	43,636
Unrealised gains / (losses) from investments	511	2,046	2,557	(3,789)
Realised gains from foreign exchange	-	-	-	61
NET INCOME / (EXPENDITURE)	8,450	(7,050)	1,400	(17,043)
Reconciliation of funds:				
Brought forward	32,510	385,259	417,769	434,812
Carried forward	40,960	378,209	419,169	417,769

The notes on pages 16 to 20 form part of these accounts.

JEWISH HISTORICAL SOCIETY OF ENGLAND CIO

Balance Sheet

At 31 March 2024

		2024	2023
	Note	£	£
NON-CURRENT ASSETS			
Intangible Fixed Assets			
Website development			
Cost		2,412	2,412
Amortisation		(241)	-
		<u>2,171</u>	<u>2,412</u>
Quoted Investments			
Unrestricted Fund	2	24,446	23,935
Restricted Fund	2	<u>97,787</u>	<u>95,741</u>
		122,233	119,676
		<u>124,404</u>	<u>122,088</u>
CURRENT ASSETS			
Accrued income		3,051	-
Cash at bank and in hand		<u>292,639</u>	<u>296,581</u>
		295,690	296,581
CREDITORS: Amounts falling due within one year			
Sundry creditors and accruals		(925)	(900)
NET CURRENT ASSETS		<u>294,765</u>	<u>295,681</u>
TOTAL ASSETS LESS LIABILITIES		<u>419,169</u>	<u>417,769</u>
CHARITY FUNDS			
Restricted funds	3	378,209	385,259
Unrestricted funds		<u>40,960</u>	<u>32,510</u>
		<u>419,169</u>	<u>417,769</u>

The financial statements on pages 14 to 20 were approved by the Trustees on **19 October 2024** and signed on their behalf by:

Caroline Maurice
Honorary Chairman

Ian Cobden
Honorary Treasurer

The notes on pages 16 to 20 form part of these accounts.

JEWISH HISTORICAL SOCIETY OF ENGLAND CIO

Notes to the financial statements

for the year ended 31 March 2024

1. Accounting Policies

The principal accounting policies adopted in the preparation of the financial statements are set out

The charity is an unincorporated charity registered in England and Wales with the Charity Commission with the registration number 217331. The charity's registered address is Unit 1 Chapleton Lodge, East Winch Road, Blackborough End, Kings Lynn, PE32 1SF.

(a) Basis of preparation of financial statements

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on an accrual and a going concern basis and are presented in sterling which is the functional currency of the charity.

(b) Income

All income is included on the Statement of Financial Activities when the charity is legally entitled to the income, the amount can be quantified with reasonable accuracy and it is probable it will be received.

(c) Expenditure

Expenditure is included in the Statement of Financial Activities on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

(d) Gifts in Kind

Gifts in Kind are brought into the accounts where there is either a reasonable estimate of their fair value to the funds or the amount which is actually realised. Where a value cannot be determined, or a reasonable estimate applied, the gift is not included in the Statement of Financial Activities.

(e) Foreign Currency

Foreign currency transactions are initially recognised by applying to the foreign currency amount the spot exchange rate between the functional currency and the foreign currency at the date of the transaction.

Monetary assets and liabilities denominated in a foreign currency at the balance sheet date are translated using the closing rate.

(f) Taxation

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

(g) Intangible assets

Intangible assets are amortised on a straight line basis over their useful lives. The useful lives of website development is ten years. Provision is made for any impairment.

JEWISH HISTORICAL SOCIETY OF ENGLAND CIO

Notes to the financial statements (continued)

for the year ended 31 March 2024

1. Accounting Policies (continued)

(h) Investments

Investments are recognised initially at fair value, which is normally the transactions price excluding transaction costs. Subsequently, they are measured at fair value with changes recognised in 'net gains/(losses) in investments' in the Statement of Financial Activities if their fair value can otherwise be measured reliably.

(i) Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

(k) Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

(l) Going Concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for the next 12 months from authorising the financial statements.

(m) Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods.

The following judgements have been made in the process of applying the above accounting policies that have had the most significant effect on amounts recognised in the financial statements:

Cut off - The only estimation applied in these accounts regarding cut off is concerning accruals and prepayments where an estimation of the costs relating to the relevant period were applied when relating to a different period.

2. Investments

Investments are now segregated into Unrestricted Fund Investments and Restricted Fund Investments. All are in special charity funds administered by Schroders.

	Unrestricted	Restricted
	£	£
Market value at 1 April 2023	23,935	95,741
Unrealised investment gains	511	2,046
Market value at 31 March 2024	<u>24,446</u>	<u>97,787</u>
Historical cost at 31 March 2024	<u>25,000</u>	<u>25,000</u>

JEWISH HISTORICAL SOCIETY OF ENGLAND CIO

Notes to the financial statements (continued)

for the year ended 31 March 2024

3. Restricted Funds

Movement in Resources

2024

	Balance at 1 April 2023 £	Incoming £	Outgoing £	Unrealised gains £	Balance at 31 March 2024 £
Stern Family Charitable Trust Fund	1,000	-	-	-	1,000
Prize Funds	15,557	-	-	-	15,557
Audrey G. Machin Fund	5,000	-	-	-	5,000
Arthur & Jessie Barnett Memorial Fund	7,074	-	-	-	7,074
Gustave Tuck Memorial Fund	356,628	3,674	(12,770)	2,046	349,578
Plaque Fund	-	700	(700)	-	-
	<u>385,259</u>	<u>4,374</u>	<u>(13,470)</u>	<u>2,046</u>	<u>378,209</u>

2023

	Balance at 1 April 2022 £	Incoming £	Outgoing £	Unrealised losses £	Balance at 31 March 2023 £
Stern Family Charitable Trust Fund	-	1,000	-	-	1,000
Prize Funds	15,557	-	-	-	15,557
Audrey G. Machin Fund	5,000	-	-	-	5,000
Arthur & Jessie Barnett Memorial Fund	7,074	-	-	-	7,074
Gustave Tuck Memorial Fund	374,830	3,521	(18,692)	(3,031)	356,628
	<u>402,461</u>	<u>4,521</u>	<u>(18,692)</u>	<u>(3,031)</u>	<u>385,259</u>

Allocation of funds

2024

	Fixed Assets £	Cash at bank and in hand £	Other net assets £	Total £
Restricted Funds	97,787	280,422	-	378,209
Unrestricted Funds	26,617	12,217	(925)	40,960
	<u>124,404</u>	<u>292,639</u>	<u>(925)</u>	<u>419,169</u>

2023

	Fixed Assets £	Cash at bank and in hand £	Other net assets £	Total £
Restricted Funds	95,741	289,518	-	385,259
Unrestricted Funds	26,347	7,063	(900)	32,510
	<u>122,088</u>	<u>296,581</u>	<u>(900)</u>	<u>417,769</u>

JEWISH HISTORICAL SOCIETY OF ENGLAND CIO

Notes to the financial statements (continued)

for the year ended 31 March 2024

4. Description of Restricted Funds

The Stern Family Charitable Trust monies were donated initially for the 130th Anniversary celebrations. However, this was felt to be excessive for this purpose and therefore the donors have been approached in order to discuss the use of the funds for the JHSE Journal.

The Gustave Tuck Collection is a collection of silver and other artefacts. Part of the collection is on long-term loan with the Jewish Museum and stored with Queens Fine Art of Wells Street, London. The rest was sold by auction in New York in December 2012. The net sales proceeds have been included in Restricted Funds under the heading of the Gustave Tuck Memorial Fund and part of the funds have been invested with Schroder Unit Trust Ltd. Under Charity Commission guidelines in respect of museum artefacts no value has been attributed to the Collection, and these are consequently not included in the balance sheet. These funds are used to provide grants to individuals carrying out research into areas of Jewish History, particular those related to the United Kingdom.

Sussex Police donated £700 for the acquisition of a plaque. This fund was completely generated and used within the year.

5. Trustee's Remuneration and Expense

No trustee received any remuneration or benefits during the current year or the previous year.

Total expenses as reimbursed for costs of Council Meetings and for visits to branches of £nil were paid to no trustees.

The charity is controlled by the trustees as a body and no individual does or could exert control.

JEWISH HISTORICAL SOCIETY OF ENGLAND CIO

Notes to the financial statements (continued)

for the year ended 31 March 2024

6. Statement of Financial Activities - Fund Comparatives

	Unrestricted Funds £	Restricted Funds £	Total 2023 £
INCOME AND ENDOWMENTS FROM:			
Donation and Grant income			
Donations	299	-	299
Subscriptions, donations and legacies	18,008	1,000	19,008
Trading activities			
Income from sale of books and journals	1,861	-	1,861
Charitable activities			
Event income	781	-	781
Sundry income	200	-	200
Royalties	3,031	-	3,031
Investment income			
Investment income	1,620	3,521	5,141
TOTAL INCOME	25,800	4,521	30,321
EXPENDITURE ON:			
Charitable activities			
Printing and distribution	592	-	592
Office costs	763	-	763
Rent	720	-	720
Internet/website costs	3,187	-	3,187
Awards granted	1,020	18,692	19,712
General administration and bookkeeping	9,148	-	9,148
Support costs			
Bank charges	362	-	362
Consultancy fees	125	-	125
Journal editing	7,912	-	7,912
Independent examination	1,008	-	1,008
TOTAL EXPENDITURE	24,944	18,692	43,636
Unrealised losses from investments	(758)	(3,031)	(3,789)
Unrealised gains from foreign exchange	61	-	61
NET INCOME / (EXPENDITURE)	159	(17,202)	(17,043)
Funds brought forward	32,351	402,461	434,812
Funds carried forward	32,510	385,259	417,769

Independent Examiner's Report
to the Trustees of the
JEWISH HISTORICAL SOCIETY OF ENGLAND CIO

I report to the trustees on my examination of the accounts of the Charity for the year ended 31 March 2024, which are set out on pages 14 to 20.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the 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 examiner's statement

I have completed my examination. I confirm that no material 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 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.

Dated: **22 October 2024**

K.J. Maggs B.A., F.C.A.
Chartered Accountant
Spalding