

REGISTERED COMPANY NUMBER: 14579645 (England and Wales)
REGISTERED CHARITY NUMBER: 1203946

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2025
FOR
QUEER YESHIVA LTD**

QUEER YESHIVA LTD

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FOR THE YEAR ENDED 31 JANUARY 2025

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QUEER YESHIVA LTD

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JANUARY 2025**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 January 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

- 1) The advancement of the Jewish religion for the public benefit by providing information about and opportunities for Jewish practice, in particular though not exclusively for those who have been historically excluded from Jewish practice.
- 2) The advancement of education through the provision of Jewish educational programmes delivered, in particular though not exclusively, to LGBTI Jews.

QUEER YESHIVA LTD

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JANUARY 2025

OBJECTIVES AND ACTIVITIES

Significant activities

In all our activities detailed below we as trustees 'have regard' to the commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant.

Learn to Leyn Course

We ran two cohorts of this course to offer financially accessible and LGBTI friendly instruction on the traditional method of chanting (leyning) Torah. Subsidised places were offered to promote financial accessibility, 4 places at only £15 and a further 4 at half price.

Kabbalat Shabbat

We ran two Kabbalat Shabbat services in June and July. We welcomed people to attend for free, but also had the option of an optional donation or "pay what you can" ticket, raising £792.

Shabbat Kallah

This Kabbalat Shabbat service in October provided an opportunity for Jewish practice, in particular for LGBTI Jews to observe Shabbat together and additionally to celebrate the upcoming wedding of one of our trustees, Jo Phillips. The event was free to attend but optional donations were collected totalling £92.

Weekly Talmud Shiur

Group study online over 10 sessions for 19 participants. This provided an opportunity for Jews from a range of different religious backgrounds to study Talmud together in an LGBTI inclusive environment. Traditionally, and to this day, opportunities for Talmud study in the UK are often only accessible to participants who are Orthodox men. Therefore, providing opportunity for this kind of study is particularly important to our objective of making aspects of Jewish practice accessible to people of all genders who have otherwise been excluded from them.

Summer Intensive

The summer intensive offered 100 places for LGBTI Jews aged 20-54 for 5 days of residential Talmud Study as well as three daily optional prayer services and peer-led workshops on a range of religious, creative and environmental topics.

43% of our participants relied on some form of financial aid, attending for a reduced rate as part of our objective of making our educational offerings accessible to LGBTI Jews. This was made possible in large part due to low running costs because of our all volunteer run team of organisers. Like last year, £2000 fund money from Shores allowed us to secure places for 5 students to attend, who otherwise would not have been able to.

As with the weekly Talmud Shiur, the trustees would like to highlight the value this event provides by creating an opportunity for Talmud study to people of all genders who have historically been excluded from participating in such learning. Additionally, all the teachers for this event are trained in-house and many have not taught before, therefore we are also furthering Jewish education by providing pedagogical guidance to people who can then use their educational skills to benefit their own communities.

Bnei Mitzvah Course

The Queer Yeshiva Bnei Mitzvah course meaningfully advanced our charitable objectives by creating an inclusive journey into Jewish learning and practice for 20 queer adults who had often been marginalised within traditional Jewish settings. Through a rich and collaboratively-designed curriculum spanning Jewish history, text study, prayer, mysticism, music, and ritual, participants deepened their knowledge of Jewish heritage while exploring its relevance to their identities and lived experiences. The programme culminated in a joyful public celebration hosted across two synagogues, where participants shared their learning surrounded by family, friends, and wider community. This not only affirmed their place within Jewish communal life but also broadened access to Jewish practice for marginalised people, directly fulfilling our aims of advancing both Jewish religion and Jewish education for the public benefit.

Public benefit

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities. The trustees refer to public benefit throughout this report.

QUEER YESHIVA LTD

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JANUARY 2025

ACHIEVEMENTS AND PERFORMANCE

We are pleased to receive positive feedback from participants of our events who share how their religious and personal lives have been improved by attending our events and courses (listed above). One participant from the summer intensive shared with us that, "the Queer Yeshiva Summer Intensive has felt life-changing and I am rather bereft now that it has passed. I realised while there that I would like to live a Jewish life and I want to do this while living in community. I hope to take the experience of the week forwards in dialogue with friends I made there."

We feel this is representative of the positive impact our work has on those who take part. Some additional comments on the benefit of providing certain offerings is contained in our objectives and activities.

FINANCIAL REVIEW

Financial position

The charity received income of £34,006 in 2025 (2024: £54,367)

The charity generated a total surplus of £7,699 in 2025 (2024: £18,358).

For further financial information please see our accompanying accounts.

Reserves policy

We continue to maintain a small reserve of cash (at time of writing £8,630), although we do not have a formal policy on the amount of reserves to be held, it is agreed that due to the small size of our charity and the fact that we largely fund ourselves through the sale of places on educational courses and small individual donations, that we should not be in a position where we are spending more money than we have. Our yearly booking of a venue for the Summer Intensive is our largest expense and the only time we commit to a payment in excess of cash that we have at the time of booking. We pay an up front deposit of 20% (around £4000) out of our reserves of cash before selling tickets to recoup this cost and cover the further 80%. This has been our method for the past several years and so far has caused no issues. At the time of writing this report we have already used this approach to book and pay for the venue in the summer of 2025 and paid the deposit for 2026 on the basis that we have no reason to think we will not be able to raise the necessary funds through ticket sales in 2026.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Organisational structure

We are governed by Articles of Association of a Charitable Company. New trustees are chosen by existing trustees in consultation with the team of volunteer Roshim (leaders) who run Queer Yeshiva.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

14579645 (England and Wales)

Registered Charity number

1203946

Registered office

61 Bridge Street
Kington
Herefordshire

Trustees

J Phillips
N Thrale (appointed 6.12.2024)
E Binysh (appointed 6.12.2024)
L Taylor (resigned 24.10.2025)

QUEER YESHIVA LTD
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JANUARY 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner
S F Mackie FCA
Morris Crocker
Chartered Accountants
Station House
North Street
Havant
Hampshire
PO9 1QU

25 November 2025

Approved by order of the board of trustees on and signed on its behalf by:

Signed by:

Natasha Thrall

730E8F2E2011460.....

N Thrall - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF QUEER YESHIVA LTD

Independent examiner's report to the trustees of Queer Yeshiva Ltd ('the Company')

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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

Signed by:

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S F Mackie FCA

Morris Crocker
Chartered Accountants
Station House
North Street
Havant
Hampshire
PO9 1QU

25 November 2025

Date:

QUEER YESHIVA LTD

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 JANUARY 2025

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	563	2,000	2,563	13,926
Charitable activities	3				
Charitable activities		31,443	-	31,443	40,441
Total		<u>32,006</u>	<u>2,000</u>	<u>34,006</u>	<u>54,367</u>
EXPENDITURE ON					
Charitable activities	4				
Charitable activities		<u>42,665</u>	<u>2,000</u>	<u>44,665</u>	<u>36,009</u>
NET INCOME/(EXPENDITURE)		(10,659)	-	(10,659)	18,358
RECONCILIATION OF FUNDS					
Total funds brought forward		18,358	-	18,358	-
TOTAL FUNDS CARRIED FORWARD		<u><u>7,699</u></u>	<u><u>-</u></u>	<u><u>7,699</u></u>	<u><u>18,358</u></u>

The notes form part of these financial statements

QUEER YESHIVA LTD

BALANCE SHEET
31 JANUARY 2025

	Notes	2025 £	2024 £
CURRENT ASSETS			
Debtors	8	-	298
Cash at bank		9,799	19,162
		<u>9,799</u>	<u>19,460</u>
CREDITORS			
Amounts falling due within one year	9	(2,100)	(1,102)
		<u>7,699</u>	<u>18,358</u>
NET CURRENT ASSETS			
		<u>7,699</u>	<u>18,358</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>7,699</u>	<u>18,358</u>
NET ASSETS			
		<u>7,699</u>	<u>18,358</u>
FUNDS	11		
Unrestricted funds		7,699	18,358
TOTAL FUNDS		<u>7,699</u>	<u>18,358</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 January 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 January 2025 in accordance with Section 476 of the Companies Act 2006.

- The trustees acknowledge their responsibilities for
- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
 - (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

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

Signed by:

730E8F2F2011460...

25 November 2025

.....
N Thrale - Trustee

QUEER YESHIVA LTD**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2025****1. ACCOUNTING POLICIES****Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The trustees consider that there are no material uncertainties regarding the charity's ability to continue as a going concern.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for 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.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	563	8,886
Grants	2,000	5,040
	<u>2,563</u>	<u>13,926</u>

Grants received, included in the above, are as follows:

	2025	2024
	£	£
The NLPS Trust	-	2,040
Grants under £1,000	-	1,000
Shoresh Charitable Trust	2,000	2,000
	<u>2,000</u>	<u>5,040</u>

QUEER YESHIVA LTD

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JANUARY 2025

3. INCOME FROM CHARITABLE ACTIVITIES

		2025	2024
	Activity	£	£
Course fees	Charitable activities	31,443	40,441

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 5)	Totals
	£	£	£
Charitable activities	41,771	2,894	44,665

5. SUPPORT COSTS

	Finance	Governance costs	Totals
	£	£	£
Charitable activities	386	2,508	2,894

Support costs, included in the above, are as follows:

Finance

	2025 Charitable activities	2024 Total activities
	£	£
Bank charges	386	-

Governance costs

	2025 Charitable activities	2024 Total activities
	£	£
Accountancy and legal fees	2,099	1,102
Legal fees	409	25
	2,508	1,127

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 January 2025 nor for the year ended 31 January 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 January 2025 nor for the year ended 31 January 2024.

QUEER YESHIVA LTD

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JANUARY 2025

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	9,886	4,040	13,926
Charitable activities			
Charitable activities	40,441	-	40,441
Total	50,327	4,040	54,367
EXPENDITURE ON			
Charitable activities			
Charitable activities	31,953	4,056	36,009
NET INCOME/(EXPENDITURE)	18,374	(16)	18,358
Transfers between funds	(16)	16	-
Net movement in funds	18,358	-	18,358
TOTAL FUNDS CARRIED FORWARD	18,358	-	18,358

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Prepayments and accrued income	-	298

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Accruals and deferred income	2,100	1,102

10. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
Current assets	9,799	-	9,799	19,460
Current liabilities	(2,100)	-	(2,100)	(1,102)
	7,699	-	7,699	18,358

QUEER YESHIVA LTD

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JANUARY 2025

11. MOVEMENT IN FUNDS

	At 1.2.24 £	Net movement in funds £	At 31.1.25 £
Unrestricted funds			
General fund	18,358	(10,659)	7,699
TOTAL FUNDS	<u>18,358</u>	<u>(10,659)</u>	<u>7,699</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	32,006	(42,665)	(10,659)
Restricted funds			
Summer Intensive Scholarship Fund	2,000	(2,000)	-
TOTAL FUNDS	<u>34,006</u>	<u>(44,665)</u>	<u>(10,659)</u>

Comparatives for movement in funds

	Net movement in funds £	Transfers between funds £	At 31.1.24 £
Unrestricted funds			
General fund	18,374	(16)	18,358
Restricted funds			
Dictionaries	(16)	16	-
TOTAL FUNDS	<u>18,358</u>	<u>-</u>	<u>18,358</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	50,327	(31,953)	18,374
Restricted funds			
Summer Intensive Scholarship Fund	2,000	(2,000)	-
Dictionaries	2,040	(2,056)	(16)
	<u>4,040</u>	<u>(4,056)</u>	<u>(16)</u>
TOTAL FUNDS	<u>54,367</u>	<u>(36,009)</u>	<u>18,358</u>

QUEER YESHIVA LTD

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JANUARY 2025**

11. MOVEMENT IN FUNDS - continued

Summer Intensive Scholarship Fund

Funding bursaries to enable low-income participants to attend inclusive Talmud learning at the Queer Yeshiva summer intensive

Dictionaries

To fund purchase of educational supplies (eg Dictionaries, textbooks) for use at Queer Yeshiva learning events.

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 January 2025.

13. ULTIMATE CONTROLLING PARTY

The charitable company is not under the control of another entity or any one individual.