

THE JEWISH VEGETARIAN AND ECOLOGICAL SOCIETY

England & Wales · Charity number 258581

Details

Other names THE JEWISH VEGETARIAN AND NATURAL HEALTH SOCIETY

Status Registered

Legal form Other

Registered 1969-05-29

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

Contact

Address 853 Finchley Road
London
NW11 8LX

Phone 02084550692

Email info@jvs.org.uk

Website jvs.org.uk

Activities

Objects: A) TO PROMOTE AS A MEANS OF ADVANCING THE PHYSICAL, MENTAL, MORAL AND ECONOMIC IMPROVEMENT, OF MANKIND, KNOWLEDGE OF VEGETARIANISM. B) TO PROMOTE RESEARCH INTO AND PROVIDE INFORMATION UPON THE PRODUCTION, UTILISATION, PREPARATION AND DIETIC EFFECTS OF VEGETABLE SUBSTANCES FOR HUMAN CONSUMPTION. C) TO DO ALL SUCH ACTS AND THINGS AS SHALL FURTHER THE ACTIVE AND CORPORATE LIFE OF THE SOCIETY OR MAY BE NECESSARY TO THE ABOVE OBJECTS AND MAY LAWFULLY BE DONE BY A BODY ESTABLISHED ONLY FOR PURPOSES RECOGNISED BY THE LAW OF ENGLAND AS CHARITABLE.

Activities: To promote a kinder society, without killing animals for food. To make people aware of the benefits of rejecting cruelty to animals and the extension of this to an improved society where mankind is not cruel to fellow beings, both human and animals, as expressed in the Torah, which teaches kindness to all sentient creatures and for the replenishment of the earth and plant and animal species.

Classification

- **How:** Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Animals, Environment/conservation/heritage
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** UNRESTRICTED
- Australia
- Austria
- Canada
- France
- Germany
- Israel
- Netherlands
- Norway
- Sweden
- United States
- Barnet

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£159,749	£96,006	-	-
2023-12-31	£168,595	£92,157	-	-
2022-12-31	£152,081	£219,156	-	-
2021-12-31	£169,207	£129,688	-	-
2020-12-31	£150,024	£109,924	-	-

Trustees

Name	Role	Appointed
Daniel Joel Jacobs		2014-03-23
Kevin Simon Sefton		2019-01-14
MICHAEL A FREEDMAN		

THE JEWISH VEGETARIAN AND ECOLOGICAL SOCIETY

England & Wales - Charity number 258581

Accounts

Charity Registration No. 258581

THE JEWISH VEGETARIAN AND ECOLOGICAL SOCIETY
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

THE JEWISH VEGETARIAN AND ECOLOGICAL SOCIETY
Business Information

Trustees

Mr M A Freedman (Treasurer)

Mr D J Jacobs

Mr K S Sefton

Patron

Mr A Jackson

Independent examiner

Tax Return Adviser Limited

Nower End

Nower Road

Dorking

Surrey

RH4 3BX

THE JEWISH VEGETARIAN AND ECOLOGICAL SOCIETY

Trustees' report

The Trustees present their report and accounts for the year ended 31 December 2024.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and company with the trust deed (its governing document) and 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 2015).

Principal aims and objectives

The Jewish Vegetarian and Ecological Society operates with the aim of raising funds to promote a kinder society, without killing animals for food.

In this context the Trustees have complied with the duty in section 17 (5) of the 2011 Charities Act in giving due consideration to the Charity Commission's guidance on Public Benefit.

The charity's objectives are to promote as a means of advancing the physical, mental, moral and economic improvement, of mankind, knowledge of vegetarianism/veganism. Through research into the production, utilisation, preparation and dietic effects of vegetable substances and promotion of this information.

Objectives and activities

The Jewish Vegetarian and Ecological Society charitable objects are given below and are taken from the governing document as follows:

To promote as a means of advancing the physical, mental, moral and economic improvement, of mankind, knowledge of vegetarianism/veganism.

To promote research into and provide information upon the production, utilisation, preparation and dietic effects of vegetable substances for human consumption.

To do all such acts and things as shall further the active and corporate life of the society or may be necessary to the above objects and may lawfully be done by a body established only for purposes recognised by the law of England as charitable.

The Jewish Vegetarian and Ecological Society's objectives for the year are to promote a kinder society without killing animals for food. To make people aware of the benefits of rejecting cruelty to animals and the extension of this to an improved society where mankind is not cruel to fellow beings, both human and animals, as expressed in the Torah, which teaches kindness to all sentient creatures and for the replenishment of the earth and plant and animal species.

To meet these objectives, the charity raises awareness of the many benefits of vegetarianism via frequent events (film screenings, cookery classes, group trips etc) and the provision of an interactive website to disseminate news and views as well as topical relevant matters. They also hold Friday Night Dinners and sponsor a gardening group.

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

THE JEWISH VEGETARIAN AND ECOLOGICAL SOCIETY

Trustees' report

The Trustees present their report and accounts for the year ended 31 December 2024.

Achievements and Performance

The results for the year are set out in the Summary of Income and Expenditure in the ensuing pages.

The trustees collected rental income of £123,443 (2023: £123,262) and generated income from its other charitable activities of £35,670 (2023: £45,193).

Financial Review

The Jewish Vegetarian and Ecological Society has maintained its healthy financial position with closing fund balances totalling £2,919,581 (2023: £2,874,870).

The organisation relies on its ability to generate funds from charitable activities in order to meet operating costs.

The principal funding source was the rental income received - all rental income is used for charitable purposes only.

The total unrestricted rental income received in 2024 reached £123,443 (2023: £123,262) with £43,848 (2023: £43,920) expended for rental purposes.

The total unrestricted income from hall use and other functions in 2024 reached £33,786 (2023: £42,456) with £16,301 (2022: £22,844) expended for these purposes.

This year saw other income total £796 (2023: £856), and income from investments total £636 (2023: £140).

Reserves Policy

It is the desired policy of the trustees to have unrestricted funds in the Capital Account to cover twelve months' running costs, and to maintain a cash balance at least equal to three months' operating costs. This will provide adequate funds to meet current and anticipated future liabilities and provide financial flexibility.

Investment policy

In accordance with the Governing document, the Trustees have the power to invest in such assets as they see fit.

Plans for the future

The trustees are continuing to work towards a Vegan/Vegetarian world to combat the cruelties associated with animal slaughter and factory farming methods, coupled with working toward a greener world to minimise damage to the environment and over exploitation of the world's finite resources. We are working to make our premises a hub for green activities and accommodate other like minded charity organisations. We have completed the upgrade to our premises to make them more attractive as a meeting point to house our activities; attract donations for use of the same; and attract income from continued rentals.

THE JEWISH VEGETARIAN AND ECOLOGICAL SOCIETY

Trustees' report

The Trustees present their report and accounts for the year ended 31 December 2024.

Structure, governance and management

The charity is governed by its Governing document adopted 25th March 1969. The charity's reference and administrative details are as set out within these accounts.

The Trustees who served during the year were:

Mr M Freedman

Mr D J Jacobs

Mr K S Sefton

None of the Trustees has any beneficial interest in the charity. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Trustees induction and training

New trustees are made aware of the structure of the charity and are informed of the charity's financial position. Any new trustees would be fully briefed and trained by the existing committee and aware of their responsibilities.

The Trustees' report was approved by the Board of Trustees.



Mr M Freedman

Treasurer
Dated: 21. 10. 25

**THE JEWISH VEGETARIAN AND ECOLOGICAL SOCIETY
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF THE JEWISH VEGETARIAN AND ECOLOGICAL SOCIETY**

I report on the accounts of the charity for the year ended 31 December 2024, which are set out on the following pages.

Respective responsibilities of trustees and examiner

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

The charity's trustees consider that an audit is not required for this year under section 144 of the Act and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the applicable Directions given by the Charity Commission (under section 145(5)(b) of the Act, and
- to state whether particular matters have come to my attention

Basis of independent examiner's statement

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

Independent examiner's statement

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

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



Simone H Freedman (Chartered Tax Adviser)
Tax Return Adviser Ltd
Nower End
Nower Road
Dorking
Surrey
RH4 3BX

Dated: 21/10/2025

THE JEWISH VEGETARIAN AND ECOLOGICAL SOCIETY
Statement of financial activities
for the year ended 31 December 2024

	2024	2023
	£	£
Charitable Activities	35,670	45,193
Cost of charitable activities	1,454	3,390
Gross profit	<u>34,216</u>	<u>41,803</u>
Other business income	124,079	123,402
Expenditure on charitable activities		
Wages, salaries and other staff costs	23,824	16,701
Car, van and travel expenses	62	188
Rent, rates, power and insurance costs	60,149	63,374
Telephone, fax, stationery and other office costs	3,700	3,329
Interest on bank and other loans	4,851	5,317
Bank, credit card and other finance charges	237	429
Accountancy, legal and other professional fees	1,116	1,826
Depreciation and revaluation of fixed asset	613	766
Other charitable expenses	-	227
Total charitable expenditure	<u>94,552</u>	<u>92,157</u>
Net income for the year and movement in funds	<u>63,743</u>	<u>73,048</u>

THE JEWISH VEGETARIAN AND ECOLOGICAL SOCIETY
Balance Sheet
as at 31 December 2024

	Notes	2024 £	2023 £
Fixed assets			
Equipment, machinery, fixtures and fittings	3	3,613	2,300
Other fixed assets	4	<u>2,800,677</u>	<u>2,800,677</u>
		2,804,290	2,802,977
Current assets			
Other debtors		32,791	23,301
Bank/building society balances		138,434	101,190
Other current assets and prepayments		<u>28,648</u>	<u>28,187</u>
		199,873	152,678
Current liabilities			
Loans and overdrawn bank accounts	5	21,600	21,600
Trade creditors, other liabilities and accruals		<u>4,582</u>	<u>1,921</u>
		26,182	23,521
Net current assets		173,691	129,157
Loans due after more than one year		(58,400)	(57,264)
Net assets		<u>2,919,581</u>	<u>2,874,870</u>
Capital account			
Balance at start of period		2,874,870	2,801,822
Net profit		63,743	73,048
PY Correction to loan capital		<u>(19,032)</u>	<u>-</u>
		2,919,581	2,874,870

The accounts were approved by the Trustees on 21.10.25



Mr M Freedman
Trustee

THE JEWISH VEGETARIAN AND ECOLOGICAL SOCIETY
Notes to the Financial Statements
for the year ended 31 December 2024

1 Accounting basis

Charity information

The Jewish Vegetarian and Ecological Society is an unincorporated charity in England and Wales. The principal address is 853 Finchley Road, London, NW11 8LX

1.1 Accounting convention

The accounts 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)" (as amended for accounting periods commencing from 1 January 2016). 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 accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

THE JEWISH VEGETARIAN AND ECOLOGICAL SOCIETY
Notes to the Financial Statements
for the year ended 31 December 2024

	£	£
2 Income from charitable activities		
Sales, hall use and reimbursements	33,786	42,456
Membership subscriptions and donations	1,088	1,881
Charitable rental income	-	-
Other income	796	856
	<u>35,670</u>	<u>45,193</u>
Direct costs for charitable activities		
Purchases	424	-
Event costs	1,030	3,390
	<u>1,454</u>	<u>3,390</u>
Other business income		
Interest receivable	636	140
Charitable rental income	123,443	123,262
	<u>124,079</u>	<u>123,402</u>
Wages, salaries and other staff costs		
Wages and salaries	19,378	16,701
Pensions	35	-
Temps and recruitment	4,411	-
	<u>23,824</u>	<u>16,701</u>
Car, van and travel expenses		
Travel and subsistence	62	188
	<u>62</u>	<u>188</u>
Charitable letting costs incurred		
Rates	6,316	4,595
Light and heat	8,717	7,911
Property insurance	4,441	4,359
Repairs met through agent	1,570	14,432
Agent fees	6,223	6,080
Repairs, cleaning, gardening and maintenance	32,882	25,997
	<u>60,149</u>	<u>63,374</u>
Telephone, fax, stationery and other office costs		
Telephone and internet	983	798
Computer, printing, postage and stationery	2,717	2,531
	<u>3,700</u>	<u>3,329</u>

THE JEWISH VEGETARIAN AND ECOLOGICAL SOCIETY
Notes to the Financial Statements
for the year ended 31 December 2024

Interest on bank and other loans

Interest	4,851	5,317
	<u>4,851</u>	<u>5,317</u>

Bank, credit card and other finance charges

Bank charges	237	429
	<u>237</u>	<u>429</u>

Accountancy, legal and other professional fees

Accountants fees	581	488
Legal and professional	535	588
Consultancy fees	-	750
	<u>1,116</u>	<u>1,826</u>

Depreciation and revaluation of fixed assets

Depreciation	613	766
	<u>613</u>	<u>766</u>

Other charitable expenses

Subscriptions	-	27
Charitable donations	-	200
	<u>-</u>	<u>227</u>

THE JEWISH VEGETARIAN AND ECOLOGICAL SOCIETY
Notes to the Accounts
for the year ended 31 December 2024

3 Tangible fixed assets

	Fixtures & Fittings etc. £
Cost	
At 1 January 2024	64,211
Additions	<u>1,926</u>
At 31 December 2024	<u>66,137</u>
Depreciation (25% Reducing balance)	
At 1 January 2024	61,911
Charge for the year	<u>613</u>
At 31 December 2024	<u>62,524</u>
Net book value	
At 31 December 2024	<u>3,613</u>
At 31 December 2023	<u>2,300</u>

4 Other fixed assets

	2024 £	2023 £
Premises	2,500,000	2,500,000
Cumulative renovation costs	<u>300,677</u>	<u>300,677</u>
	<u>2,800,677</u>	<u>2,800,677</u>

The fair value of the investment property has been arrived at on the basis of a valuation carried out by Savills (UK) Limited Chartered Surveyors, who are not connected with the charity. The valuation was made on an open market value basis by reference to market evidence of transaction prices for similar properties on 8 August 2017. The trustees having suitable market knowledge considered the stated valuation to be a fair reflection of the investment properties at 31 December 2024.

5 Current and longer term liabilities

The Society continues to repay a mortgage over 10 years from Santander. These funds were used to renovate the hall.

THE JEWISH VEGETARIAN AND ECOLOGICAL SOCIETY

England & Wales - Charity number 258581

Accounts

Charity Registration No. 258581

THE JEWISH VEGETARIAN AND ECOLOGICAL SOCIETY
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

THE JEWISH VEGETARIAN AND ECOLOGICAL SOCIETY
Business Information

Trustees

Mr M A Freedman (Treasurer)

Mr D J Jacobs

Ms R J Rafel (retired 22 March 2023)

Mr K S Sefton

Patron

Mr A Jackson

Independent examiner

Tax Return Adviser Limited

Nower End

Nower Road

Dorking

Surrey

RH4 3BX

THE JEWISH VEGETARIAN AND ECOLOGICAL SOCIETY

Trustees' report

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Principal aims and objectives

The Jewish Vegetarian and Ecological Society operates with the aim of raising funds to promote a kinder society, without killing animals for food.

In this context the Trustees have complied with the duty in section 17 (5) of the 2011 Charities Act in giving due consideration to the Charity Commission's guidance on Public Benefit.

The charity's objectives are to promote as a means of advancing the physical, mental, moral and economic improvement, of mankind, knowledge of vegetarianism. Through research into the production, utilisation, preparation and dietic effects of vegetable substances and promotion of this information.

Objectives and activities

The Jewish Vegetarian and Ecological Society charitable objects are given below and are taken from the governing document as follows:

To promote as a means of advancing the physical, mental, moral and economic improvement, of mankind, knowledge of vegetarianism.

To promote research into and provide information upon the production, utilisation, preparation and dietic effects of vegetable substances for human consumption.

To do all such acts and things as shall further the active and corporate life of the society or may be necessary to the above objects and may lawfully be done by a body established only for purposes recognised by the law of England as charitable.

The Jewish Vegetarian and Ecological Society's objectives for the year are to promote a kinder society without killing animals for food. To make people aware of the benefits of rejecting cruelty to animals and the extension of this to an improved society where mankind is not cruel to fellow beings, both human and animals, as expressed in the Torah, which teaches kindness to all sentient creatures and for the replenishment of the earth and plant and animal species.

To meet these objectives, the charity raises awareness of the many benefits of vegetarianism via frequent events (film screenings, cookery classes, group trips etc) and the provision of an interactive website to disseminate news and views as well as topical relevant matters.

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

THE JEWISH VEGETARIAN AND ECOLOGICAL SOCIETY

Trustees' report

The Trustees present their report and accounts for the year ended 31 December 2023.

Achievements and Performance

The results for the year are set out in the Summary of Income and Expenditure in the ensuing pages.

The trustees collected rental income of £123,262 (2022: £106,147) and generated income from its other charitable activities of £44,337 (2022: £45,934).

Financial Review

The Jewish Vegetarian and Ecological Society has maintained its healthy financial position with closing fund balances totalling £2,874,870 (2022: £2,801,822).

The organisation relies on its ability to generate funds from charitable activities in order to meet operating costs.

The principal funding source was the rental income received - all rental income is used for charitable purposes only.

The total unrestricted rental income received in 2023 reached £123,262 (2022: £106,132) with £43,920 (2022: £51,992) expended for rental purposes.

The total unrestricted income from hall use and other functions in 2023 reached £42,456 (2022: £43,143) with £22,844 (2022: £15,554) expended for these purposes.

This year saw other income total £856 (2022: £886), and income from investments total £140 (2022: £15).

Reserves Policy

It is the desired policy of the trustees to have unrestricted funds in the Capital Account to cover twelve months' running costs, and to maintain a cash balance at least equal to three months' operating costs. This will provide adequate funds to meet current and anticipated future liabilities and provide financial flexibility.

Investment policy

In accordance with the Governing document, the Trustees have the power to invest in such assets as they see fit.

Plans for the future

The trustees are continuing to work towards a Vegan/Vegetarian world to combat the cruelties associated with animal slaughter and factory farming methods, coupled with working toward a greener world to minimise damage to the environment and over exploitation of the world's finite resources. We are working to make our premises a hub for green activities and accommodate other like minded charity organisations. We have completed the upgrade to our premises to make them more attractive as a meeting point to house our activities; attract donations for use of the same; and attract income from continued rentals.

THE JEWISH VEGETARIAN AND ECOLOGICAL SOCIETY
Trustees' report

The Trustees present their report and accounts for the year ended 31 December 2023.

Structure, governance and management

The charity is governed by its Governing document adopted 25th March 1969. The charity's reference and administrative details are as set out within these accounts.

The Trustees who served during the year were:

Mr M Freedman
Mr D J Jacobs
Ms R J Rafel (retired 22 March 2023)
Mr K S Sefton

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Trustees induction and training

New trustees are made aware of the structure of the charity and are informed of the charity's financial position. Any new trustees would be fully briefed and trained by the existing committee and aware of their responsibilities.

The Trustees' report was approved by the Board of Trustees.

.M A Freedman..

Mr M Freedman

Treasurer

Dated: .fourteen oct twenty four

**THE JEWISH VEGETARIAN AND ECOLOGICAL SOCIETY
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF THE JEWISH VEGETARIAN AND ECOLOGICAL SOCIETY**

I report on the accounts of the charity for the year ended 31 December 2023, which are set out on the following pages.

Respective responsibilities of trustees and examiner

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

The charity's trustees consider that an audit is not required for this year under section 144 of the Act and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the applicable Directions given by the Charity Commission (under section 145(5)(b) of the Act, and
- to state whether particular matters have come to my attention

Basis of independent examiner's statement

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

Independent examiner's statement

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

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



Simone H Freedman (Chartered Tax Adviser)

Tax Return Adviser Ltd

Nower End

Nower Road

Dorking

Surrey

RH4 3BX

Dated: 15/10/2024

THE JEWISH VEGETARIAN AND ECOLOGICAL SOCIETY
Statement of financial activities
for the year ended 31 December 2023

	2023	2022
	£	£
Charitable Activities	45,193	45,934
Cost of charitable activities	3,390	100,220
Gross profit	<u>41,803</u>	<u>(54,286)</u>
Other business income	123,402	106,147
Expenditure on charitable activities		
Wages, salaries and other staff costs	16,701	38,636
Car, van and travel expenses	188	3
Rent, rates, power and insurance costs	63,374	67,546
Telephone, fax, stationery and other office costs	3,329	2,189
Advertising and PR	-	900
Interest on bank and other loans	5,317	4,932
Bank, credit card and other finance charges	429	1,082
Accountancy, legal and other professional fees	1,826	3,313
Depreciation and revaluation of fixed asset	766	270
Other charitable expenses	227	65
Total charitable expenditure	<u>92,157</u>	<u>118,936</u>
Net income for the year and movement in funds	<u>73,048</u>	<u>(67,075)</u>

THE JEWISH VEGETARIAN AND ECOLOGICAL SOCIETY
Balance Sheet
as at 31 December 2023

	Notes	2023 £	2022 £
Fixed assets			
Equipment, machinery, fixtures and fittings	3	2,300	812
Other fixed assets	4	<u>2,800,677</u>	<u>2,800,677</u>
		2,802,977	2,801,489
Current assets			
Other debtors		23,301	16,854
Bank/building society balances		101,190	65,620
Other current assets and prepayments		<u>28,187</u>	<u>27,061</u>
		152,678	109,535
Current liabilities			
Loans and overdrawn bank accounts	5	21,600	21,664
Trade creditors, other liabilities and accruals		<u>1,921</u>	<u>4,048</u>
		23,521	25,712
Net current assets		129,157	83,823
Loans due after more than one year		(57,264)	(83,490)
Net assets		<u>2,874,870</u>	<u>2,801,822</u>
Capital account			
Balance at start of period		2,801,822	2,868,897
Net profit/(loss)		73,048	(67,075)
		<u>2,874,870</u>	<u>2,801,822</u>

The accounts were approved by the Trustees on .Fourteenth October Twenty Twenty Four

..Michael Freedman.....
 Mr M Freedman
 Trustee

THE JEWISH VEGETARIAN AND ECOLOGICAL SOCIETY
Notes to the Financial Statements
for the year ended 31 December 2023

1 Accounting basis

Charity information

The Jewish Vegetarian and Ecological Society is an unincorporated charity in England and Wales. The principal address is 853 Finchley Road, London, NW11 8LX

1.1 Accounting convention

The accounts 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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

2

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 accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

1.2 Going concern

At the time of approving the accounts, 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 accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

1.4 Incoming resources

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.

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

THE JEWISH VEGETARIAN AND ECOLOGICAL SOCIETY
Notes to the Financial Statements
for the year ended 31 December 2023

2 Income and expenditure analysis	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Income from charitable activities		
Sales, hall use and reimbursements	42,456	43,143
Membership subscriptions and donations	1,881	1,905
Other income	856	886
	<u>45,193</u>	<u>45,934</u>
Direct costs for charitable activities		
Event costs	3,390	220
Donation of former loan to Israel Jewish Vegetarian Society	-	100,000
	<u>3,390</u>	<u>100,220</u>
Other charitable income		
Charitable rental income	123,262	106,132
	<u>123,402</u>	<u>106,147</u>
Wages, salaries and other staff costs		
Wages and salaries	16,701	37,295
Employer's NI	-	1,341
	<u>16,701</u>	<u>38,636</u>
Car, van and travel expenses		
Travel and subsistence	188	3
	<u>188</u>	<u>3</u>
Charitable letting costs incurred		
Rates	4,595	6,468
Light and heat	7,911	573
Property insurance	4,359	4,324
Repairs met through agent	14,432	18,606
Agent fees	6,080	5,439
Repairs, cleaning, gardening and maintenance	25,997	32,136
	<u>63,374</u>	<u>67,546</u>
Telephone, fax, stationery and other office costs		
Telephone and internet	798	697
Computer, printing, postage and stationery	2,531	1,372
Equipment expensed	-	120
	<u>3,329</u>	<u>2,189</u>
Advertising and PR		
Advertising and PR	-	900
	<u>-</u>	<u>900</u>

THE JEWISH VEGETARIAN AND ECOLOGICAL SOCIETY
Notes to the Financial Statements
for the year ended 31 December 2023

Interest on bank and other loans

Interest	5,317	4,932
	<u>5,317</u>	<u>4,932</u>

Bank, credit card and other finance charges

Bank charges	429	1,082
	<u>429</u>	<u>1,082</u>

Accountancy, legal and other professional fees

Accountants fees	488	651
Legal and professional	588	862
Consultancy fees	750	1,800
	<u>1,826</u>	<u>3,313</u>

Depreciation and revaluation of fixed assets

Depreciation	766	270
	<u>766</u>	<u>270</u>

Other charitable expenses

Subscriptions	27	65
Charitable donations	200	-
	<u>227</u>	<u>65</u>

THE JEWISH VEGETARIAN AND ECOLOGICAL SOCIETY
Notes to the Accounts
for the year ended 31 December 2023

3 Tangible fixed assets

	Plant and machinery £	Fixtures Fittings etc £	Office Equipment £	Total £
Cost				
At 1 January 2023	3,472	49,912	8,573	61,957
Additions	2,254	-	-	2,254
At 31 December 2023	<u>5,726</u>	<u>49,912</u>	<u>8,573</u>	<u>64,211</u>
Depreciation (25% Reducing balance)				
At 1 January 2023	3,450	49,155	8,540	61,145
Charge for the year	569	189	8	766
At 31 December 2023	<u>4,019</u>	<u>49,344</u>	<u>8,548</u>	<u>61,911</u>
Net book value				
At 31 December 2023	<u>1,707</u>	<u>568</u>	<u>25</u>	<u>2,300</u>
At 31 December 2022	<u>22</u>	<u>757</u>	<u>33</u>	<u>812</u>

4 Other fixed assets

	2023 £	2022 £
Premises	2,500,000	2,500,000
Cumulative renovation costs	300,677	300,677
	<u>2,800,677</u>	<u>2,800,677</u>

The fair value of the investment property has been arrived at on the basis of a valuation carried out by Savills (UK) Limited Chartered Surveyors, who are not connected with the charity. The valuation was made on an open market value basis by reference to market evidence of transaction prices for similar properties on 8 August 2017. The trustees having suitable market knowledge considered the above valuation to be a fair reflection of the investment properties at 31 December 2023.

5 Current and longer term liabilities

The Society continues to repay a mortgage over 10 years from Santander. These funds were used to renovate the hall.

THE JEWISH VEGETARIAN AND ECOLOGICAL SOCIETY

England & Wales - Charity number 258581

Accounts

Charity Registration No. 258581

THE JEWISH VEGETARIAN AND ECOLOGICAL SOCIETY
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

THE JEWISH VEGETARIAN AND ECOLOGICAL SOCIETY
Business Information

Trustees

Mr M A Freedman (Treasurer)

Mr D J Jacobs

Ms R J Rafel (retired 22 March 2023)

Mr K S Sefton

Patron

Mr A Jackson

Independent examiner

Tax Return Adviser Limited

Nower End

Nower Road

Dorking

Surrey

RH4 3BX

THE JEWISH VEGETARIAN AND ECOLOGICAL SOCIETY

Trustees' report

The Trustees present their report and accounts for the year ended 31 December 2022.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and company with the trust deed (its governing document) and 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 2015).

Principal aims and objectives

The Jewish Vegetarian and Ecological Society operates with the aim of raising funds to promote a kinder society, without killing animals for food.

In this context the Trustees have complied with the duty in section 17 (5) of the 2011 Charities Act in giving due consideration to the Charity Commission's guidance on Public Benefit.

The charity's objectives are to promote as a means of advancing the physical, mental, moral and economic improvement, of mankind, knowledge of vegetarianism. Through research into the production, utilisation, preparation and dietic effects of vegetable substances and promotion of this information.

Objectives and activities

The Jewish Vegetarian and Ecological Society charitable objects are given below and are taken from the governing document as follows:

To promote as a means of advancing the physical, mental, moral and economic improvement, of mankind, knowledge of vegetarianism.

To promote research into and provide information upon the production, utilisation, preparation and dietic effects of vegetable substances for human consumption.

To do all such acts and things as shall further the active and corporate life of the society or may be necessary to the above objects and may lawfully be done by a body established only for purposes recognised by the law of England as charitable.

The Jewish Vegetarian and Ecological Society's objectives for the year are to promote a kinder society without killing animals for food. To make people aware of the benefits of rejecting cruelty to animals and the extension of this to an improved society where mankind is not cruel to fellow beings, both human and animals, as expressed in the Torah, which teaches kindness to all sentient creatures and for the replenishment of the earth and plant and animal species.

To meet these objectives, the charity raises awareness of the many benefits of vegetarianism via frequent events (film screenings, cookery classes, group trips etc) and the provision of an interactive website to disseminate news and views as well as topical relevant matters.

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

Achievements and Performance

The results for the year are set out in the Summary of Income and Expenditure in the ensuing pages.

The trustees collected rental income of £106,147 (2021: £97,956) and generated income from its other charitable activities of £45,089 (2021: £6,174). COVID19 related Grants and Job Retention Scheme payments of £0 (2021: £11,879) were received.

THE JEWISH VEGETARIAN AND ECOLOGICAL SOCIETY

Trustees' report

The Trustees present their report and accounts for the year ended 31 December 2022.

Financial Review

The Jewish Vegetarian and Ecological Society has maintained its healthy financial position with closing fund balances totalling £2,801,822 (2021: £2,868,897).

The organisation relies on its ability to generate funds from charitable activities in order to meet operating costs.

The principal funding source was the rental income received - all rental income is used for charitable purposes only.

The total unrestricted rental income received in 2022 reached £106,132 (2021: £97,956) with £51,992 (2021: £57,212) expended for rental purposes.

The total unrestricted income from hall use and other functions in 2022 reached £42,053 (2021: £32,503) with £15,554 (2021: £17,115) expended for these purposes.

This year saw other income total £3,881 (2021: £6,165), income from COVID19 related grants and support of £0 (2021 £32,581), and income from investments total £15 (2021: £17).

Reserves Policy

It is the desired policy of the trustees to have unrestricted funds in the Capital Account to cover twelve months' running costs, and to maintain a cash balance at least equal to three months' operating costs. This will provide adequate funds to meet current and anticipated future liabilities and provide financial flexibility.

Investment policy

In accordance with the Governing document, the Trustees have the power to invest in such assets as they see fit.

Plans for the future

The trustees are continuing to work towards a Vegan/Vegetarian world to combat the cruelties associated with animal slaughter and factory farming methods, coupled with working toward a greener world to minimise damage to the environment and over exploitation of the world's finite resources. We are working to make our premises a hub for green activities and accommodate other like minded charity organisations. We have completed the upgrade to our premises to make them more attractive as a meeting point to house our activities; attract donations for use of the same; and attract income from continued rentals.

Structure, governance and management

The charity is governed by its Governing document adopted 25th March 1969. The charity's reference and administrative details are as set out within these accounts.

The Trustees who served during the year were:

Mr M Freedman
Mr D J Jacobs
Ms R J Rafel (retired 22 March 2023)
Mr K S Sefton

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Trustees induction and training

New trustees are made aware of the structure of the charity and are informed of the charity's

THE JEWISH VEGETARIAN AND ECOLOGICAL SOCIETY
Trustees' report

The Trustees present their report and accounts for the year ended 31 December 2022.

financial position. Any new trustees would be fully briefed and trained by the existing committee and aware of their responsibilities.

The Trustees' report was approved by the Board of Trustees.


.....

Mr M Freedman

Treasurer
Dated: 17.10.23

**THE JEWISH VEGETARIAN AND ECOLOGICAL SOCIETY
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF THE JEWISH VEGETARIAN AND ECOLOGICAL SOCIETY**

I report on the accounts of the charity for the year ended 31 December 2022, which are set out on the following pages.

Respective responsibilities of trustees and examiner

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

The charity's trustees consider that an audit is not required for this year under section 144 of the Act and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the applicable Directions given by the Charity Commission (under section 145(5)(b) of the Act, and
- to state whether particular matters have come to my attention

Basis of independent examiner's statement

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

Independent examiner's statement

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

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



Simone H Freedman (Chartered Tax Adviser)

Tax Return Adviser Ltd

Nower End

Nower Road

Dorking

Surrey

RH4 3BX

Dated: 23/10/2023


THE JEWISH VEGETARIAN AND ECOLOGICAL SOCIETY
Statement of financial activities
for the year ended 31 December 2022

	2022	2021
	£	£
Charitable Activities	45,934	71,234
Cost of sales	100,220	-
Gross profit	<u>(54,286)</u>	<u>71,234</u>
Other business income	106,147	97,973
Expenditure on charitable activities		
Wages, salaries and other staff costs	38,636	49,335
Car, van and travel expenses	3	21
Rent, rates, power and insurance costs	67,546	74,327
Telephone, fax, stationery and other office costs	2,189	2,448
Advertising and PR	900	-
Interest on bank and other loans	4,932	1,676
Bank, credit card and other finance charges	1,082	1,490
Accountancy, legal and other professional fees	3,313	-
Depreciation and revaluation of fixed asset	270	362
Other charitable expenses	65	29
Total charitable expenditure	<u>118,936</u>	<u>129,688</u>
Net income for the year and movement in funds	<u>(67,075)</u>	<u>39,519</u>

THE JEWISH VEGETARIAN AND ECOLOGICAL SOCIETY
Balance Sheet
as at 31 December 2020

	Notes	2022 £	2021 £
Fixed assets			
Equipment, machinery and motor vehicles	3	812	1,082
Other fixed assets	4	<u>2,800,677</u>	<u>2,800,677</u>
		2,801,489	2,801,759
Current assets			
Other debtors		16,854	8,820
Bank/building society balances		65,620	83,997
Other current assets and prepayments	5	<u>27,061</u>	<u>102,546</u>
		109,535	195,363
Current liabilities			
Loans and overdrawn bank accounts	6	<u>25,712</u>	<u>23,285</u>
Net current assets		83,823	172,078
Loans due after more than one year		(83,490)	(104,940)
Net assets		<u>2,801,822</u>	<u>2,868,897</u>
Capital account			
Balance at start of period		2,868,897	2,829,378
Net (loss)/profit		(67,075)	39,519
		<u>2,801,822</u>	<u>2,868,897</u>

The accounts were approved by the Trustees on



 Mr M Freedman
 Trustee

THE JEWISH VEGETARIAN AND ECOLOGICAL SOCIETY
Notes to the Financial Statements
for the year ended 31 December 2022

1 Accounting basis

Charity information

The Jewish Vegetarian and Ecological Society is an unincorporated charity in England and Wales. The principal address is 853 Finchley Road, London, NW11 8LX

1.1 Accounting convention

The accounts 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)" (as amended for accounting periods commencing from 1 January 2016). 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 accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

1.2 Going concern

At the time of approving the accounts, 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 accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

1.4 Incoming resources

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.

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

THE JEWISH VEGETARIAN AND ECOLOGICAL SOCIETY
Notes to the Financial Statements
for the year ended 31 December 2022

2 Income and expenditure analysis	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Income from charitable activities		
Sales, hall use and reimbursements	43,143	33,968
Membership subscriptions and donations	1,905	4,685
Other income	886	32,581
Interest	-	-
	<u>45,934</u>	<u>71,234</u>
Cost of sales		
Other direct costs	220	-
Donation of former loan to Israel Jewish Vegetarian Society	100,000	-
	<u>100,220</u>	<u>-</u>
Other business income		
Interest receivable	15	17
Charitable rental income	106,132	97,956
	<u>106,147</u>	<u>97,973</u>
Wages, salaries and other staff costs		
Wages and salaries	37,295	47,875
Employer's NI	1,341	1,364
Staff training and welfare	-	96
	<u>38,636</u>	<u>49,335</u>
Car, van and travel expenses		
Travel and subsistence	3	21
	<u>3</u>	<u>21</u>
Charitable letting costs incurred		
Rates	6,468	12,685
Light and heat	573	13,314
Property insurance	4,324	3,966
Agent's fees & repairs met through agent	24,045	13,149
Repairs, cleaning, gardening and maintenance	32,136	31,213
	<u>67,546</u>	<u>74,327</u>
Telephone, fax, stationery and other office costs		
Telephone and internet	697	616
Computer, printing, postage and stationery	1,372	1,073
Equipment expensed	120	353
Software	-	406
	<u>2,189</u>	<u>2,448</u>
Advertising and PR		
Advertising and PR	900	-
	<u>900</u>	<u>-</u>
Interest on bank and other loans		
Interest	4,932	1,676
	<u>4,932</u>	<u>1,676</u>

THE JEWISH VEGETARIAN AND ECOLOGICAL SOCIETY
Notes to the Financial Statements
for the year ended 31 December 2022

Bank, credit card and other finance charges		
Bank charges	1,082	1,490
	<u>1,082</u>	<u>1,490</u>
Accountancy, legal and other professional fees		
Accountants fees	651	-
Legal and professional	862	-
Consultancy fees	1,800	-
	<u>3,313</u>	<u>-</u>
Depreciation and revaluation of fixed assets		
Depreciation	270	362
	<u>270</u>	<u>362</u>
Other charitable expenses		
Subscriptions	65	29
	<u>65</u>	<u>29</u>

THE JEWISH VEGETARIAN AND ECOLOGICAL SOCIETY
Notes to the Accounts
for the year ended 31 December 2022

3 Tangible fixed assets

	Plant and machinery £	Fixtures Fittings etc £	Office Equipment £	Total £
Cost				
At 1 January 2022	3,472	49,912	8,573	61,957
At 31 December 2022	<u>3,472</u>	<u>49,912</u>	<u>8,573</u>	<u>61,957</u>
Depreciation (25% Reducing balance)				
At 1 January 2022	3,443	48,903	8,529	60,875
Charge for the year	7	252	11	270
At 31 December 2022	<u>3,450</u>	<u>49,155</u>	<u>8,540</u>	<u>61,145</u>
Net book value				
At 31 December 2022	<u>22</u>	<u>757</u>	<u>33</u>	<u>812</u>
At 31 December 2021	<u>29</u>	<u>1,009</u>	<u>44</u>	<u>1,082</u>

4 Other fixed assets

	2022 £	2021 £
Premises	2,500,000	2,500,000
Cumulative renovation costs	300,677	300,677
	<u>2,800,677</u>	<u>2,800,677</u>

The fair value of the investment property has been arrived at on the basis of a valuation carried out by Savills (UK) Limited Chartered Surveyors, who are not connected with the charity. The valuation was made on an open market value basis by reference to market evidence of transaction prices for similar properties on 8 August 2017. The trustees having suitable market knowledge considered the above valuation to be a fair reflection of the investment properties at 31 December 2022.

5 Current Assets

Current assets included a loan provided to the Israel Jewish Vegetarian Society of £0 (2021: £100,000). The loan was written off during the year.

6 Current and longer term liabilities

Current and longer term liabilities include an interest free loan provided by one of the Trustees to the Society repayable over 5 years by monthly instalments. The Society continues to repay a mortgage over 10 years from Santander. These funds were used to renovate the hall.

THE JEWISH VEGETARIAN AND ECOLOGICAL SOCIETY

England & Wales - Charity number 258581

Accounts

Charity Registration No. 258581

THE JEWISH VEGETARIAN AND ECOLOGICAL SOCIETY
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

THE JEWISH VEGETARIAN AND ECOLOGICAL SOCIETY
Business Information

Trustees

Mr B Rose

Mr M A Freedman (Treasurer)

Mr A Jackson

Mr D J Jacobs

Ms R J Rafel

Mr K S Sefton

Independent examiner

Tax Return Adviser Limited

Nower End

Nower Road

Dorking

Surrey

RH4 3BX

THE JEWISH VEGETARIAN AND ECOLOGICAL SOCIETY

Trustees' report

The Trustees present their report and accounts for the year ended 31 December 2021.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and company with the trust deed (its governing document) and 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 2015).

Principal aims and objectives

The Jewish Vegetarian and Ecological Society operates with the aim of raising funds to promote a kinder society, without killing animals for food.

In this context the Trustees have complied with the duty in section 17 (5) of the 2011 Charities Act in giving due consideration to the Charity Commission's guidance on Public Benefit.

The charity's objectives are to promote as a means of advancing the physical, mental, moral and economic improvement, of mankind, knowledge of vegetarianism. Through research into the production, utilisation, preparation and dietic effects of vegetable substances and promotion of this information.

Objectives and activities

The Jewish Vegetarian and Ecological Society charitable objects are given below and are taken from the governing document as follows:

To promote as a means of advancing the physical, mental, moral and economic improvement, of mankind, knowledge of vegetarianism.

To promote research into and provide information upon the production, utilisation, preparation and dietic effects of vegetable substances for human consumption.

To do all such acts and things as shall further the active and corporate life of the society or may be necessary to the above objects and may lawfully be done by a body established only for purposes recognised by the law of England as charitable.

The Jewish Vegetarian and Ecological Society's objectives for the year are to promote a kinder society without killing animals for food. To make people aware of the benefits of rejecting cruelty to animals and the extension of this to an improved society where mankind is not cruel to fellow beings, both human and animals, as expressed in the Torah, which teaches kindness to all sentient creatures and for the replenishment of the earth and plant and animal species.

To meet these objectives, the charity raises awareness of the many benefits of vegetarianism via a quarterly magazine which is distributed to members worldwide, as well as by holding frequent events (film screenings, cookery classes, group trips etc). We maintain an interactive website to disseminate news and views as well as topical relevant matters.

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

Achievements and Performance

The results for the year are set out in the Summary of Income and Expenditure in the ensuing pages.

The trustees collected rental income of £97,956 (2020: £97,119) and generated income from its other charitable activities of £6,174 (2020: £8,864). COVID19 related Grants and Job Retention Scheme payments of £11,879 (2020: £43,976) were received.

THE JEWISH VEGETARIAN AND ECOLOGICAL SOCIETY

Trustees' report

The Trustees present their report and accounts for the year ended 31 December 2021.

Financial Review

The Jewish Vegetarian and Ecological Society has maintained its healthy financial position with closing fund balances totalling £2,868,897 (2020: £2,829,378).

The organisation relies on its ability to generate funds from charitable activities in order to meet operating costs.

The principal funding source was the rental income received - all rental income is used for charitable purposes only.

The total unrestricted rental income received in 2021 reached £97,956 (2020: £97,119) with £57,212 (2020: £44,741) expended for rental purposes.

The total unrestricted income from hall use and other functions in 2021 reached £32,503 (2020: £16,682) with £17,115 (2020: £1,250) expended for these purposes.

This year saw other income total £6,165 (2020: £1,326), income from COVID19 related grants and support of £32,581 (2020 £43,976), and income from investments total £17 (2020: £65).

Reserves Policy

It is the desired policy of the trustees to have unrestricted funds in the Capital Account to cover twelve months' running costs, and to maintain a cash balance at least equal to three months' operating costs. This will provide adequate funds to meet current and anticipated future liabilities and provide financial flexibility.

Investment policy

In accordance with the Governing document, the Trustees have the power to invest in such assets as they see fit.

Plans for the future

The trustees are continuing to work towards a Vegan/Vegetarian world to combat the cruelties associated with animal slaughter and factory farming methods, coupled with working toward a greener world to minimise damage to the environment and over exploitation of the world's finite resources. We are working to make our premises a hub for green activities and accommodate other like minded charity organisations. We have completed the upgrade to our premises to make them more attractive as a meeting point to house our activities; attract donations for use of the same; and attract income from continued rentals.

Structure, governance and management

The charity is governed by its Governing document adopted 25th March 1969. The charity's reference and administrative details are as set out within these accounts.

The Trustees who served during the year were:

Mr B Rose
Mr M Freedman
Mr A Jackson
Mr D J Jacobs
Ms R J Rafel
Mr K S Sefton

THE JEWISH VEGETARIAN AND ECOLOGICAL SOCIETY
Trustees' report

The Trustees present their report and accounts for the year ended 31 December 2021.

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Trustees induction and training

New trustees are made aware of the structure of the charity and are informed of the charity's financial position. Any new trustees would be fully briefed and trained by the existing committee and aware of their responsibilities.

The Trustees' report was approved by the Board of Trustees.

.....

Mr M Freedman

Treasurer

Dated:

THE JEWISH VEGETARIAN AND ECOLOGICAL SOCIETY
Statement of financial activities
for the year ended 31 December 2021

	2021	2020
	£	£
Charitable Activities	71,234	52,840
Cost of sales	-	924
Gross profit	<u>71,234</u>	<u>51,916</u>
Other business income	97,973	97,184
Expenditure on charitable activities		
Wages, salaries and other staff costs	49,335	56,804
Car, van and travel expenses	21	2,933
Rent, rates, power and insurance costs	74,327	44,741
Telephone, fax, stationery and other office costs	2,448	2,334
Interest on bank and other loans	1,676	1,676
Bank, credit card and other finance charges	1,490	-
Depreciation and revaluation of fixed asset	362	462
Other charitable expenses	29	50
Total charitable expenditure	<u>129,688</u>	<u>109,000</u>
Net income for the year and movement in funds	<u>39,519</u>	<u>40,100</u>

THE JEWISH VEGETARIAN AND ECOLOGICAL SOCIETY
Balance Sheet
as at 31 December 2021

	Notes	2021 £	2020 £
Fixed assets			
Equipment, machinery and motor vehicles	3	1,082	1,444
Other fixed assets	4	<u>2,800,677</u>	<u>2,800,677</u>
		2,801,759	2,802,121
Current assets			
Other debtors		8,820	6,922
Bank/building society balances		83,997	63,856
Other current assets and prepayments	5	<u>102,546</u>	<u>105,078</u>
		<u>195,363</u>	<u>175,856</u>
Current liabilities			
Loans and overdrawn bank accounts	6	<u>23,285</u>	<u>22,839</u>
Net current assets		172,078	153,017
Loans due after more than one year		(104,940)	(125,760)
Net assets		<u>2,868,897</u>	<u>2,829,378</u>
Capital account			
Balance at start of period		2,829,378	2,789,278
Net profit		39,519	40,100
		<u>2,868,897</u>	<u>2,829,378</u>

The accounts were approved by the Trustees on

.....
 Mr M Freedman
 Trustee

THE JEWISH VEGETARIAN AND ECOLOGICAL SOCIETY
Notes to the Financial Statements
for the year ended 31 December 2021

1 Accounting basis

Charity information

The Jewish Vegetarian and Ecological Society is an unincorporated charity in England and Wales. The principal address is 853 Finchley Road, London, NW11 8LX

1.1 Accounting convention

The accounts 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)" (as amended for accounting periods commencing from 1 January 2016). 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 accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

1.2 Going concern

At the time of approving the accounts, 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 accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

1.4 Incoming resources

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.

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

THE JEWISH VEGETARIAN AND ECOLOGICAL SOCIETY
Notes to the Financial Statements
for the year ended 31 December 2021

2 Income and expenditure analysis	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Income from charitable activities		
Sales, hall use and reimbursements	33,968	7,538
Membership subscriptions and donations	4,685	1,326
Other income	32,581	43,976
	<u>71,234</u>	<u>52,840</u>
Cost of sales		
Other direct costs	<u>-</u>	<u>924</u>
Other business income		
Interest receivable	17	65
Charitable rental income	97,956	97,117
	<u>97,973</u>	<u>97,182</u>
Wages, salaries and other staff costs		
Wages and salaries	47,875	53,086
Pensions	-	2,318
Employer's NI	1,364	1,400
Staff training and welfare	96	-
	<u>49,335</u>	<u>56,804</u>
Car, van and travel expenses		
Travel and subsistence	<u>21</u>	<u>2,933</u>
Charitable letting costs incurred		
Rates	12,685	6,214
Light and heat	13,314	6,891
Property insurance	3,966	3,921
Agents fees	13,149	11,929
Repairs, cleaning, gardening and maintenance	31,213	15,684
Sundry	-	102
	<u>74,327</u>	<u>44,741</u>
Telephone, fax, stationery and other office costs		
Telephone and internet	616	755
Computer, printing, postage and stationery	1,073	1,029
Equipment expensed	353	550
Software	406	-
	<u>2,448</u>	<u>2,334</u>
Advertising and PR		
Advertising and PR	<u>-</u>	<u>-</u>
Interest on bank and other loans		
Interest	<u>1,676</u>	<u>1,676</u>
Bank, credit card and other finance charges		
Bank charges	<u>1,490</u>	<u>-</u>

THE JEWISH VEGETARIAN AND ECOLOGICAL SOCIETY
Notes to the Financial Statements
for the year ended 31 December 2021

Accountancy, legal and other professional fees		
Legal and professional	-	-
	<u>-</u>	<u>-</u>
 Depreciation and revaluation of fixed assets		
Depreciation	362	462
	<u>362</u>	<u>462</u>
 Other charitable expenses		
Subscriptions	29	50
Sundry expenses	-	-
	<u>29</u>	<u>50</u>

THE JEWISH VEGETARIAN AND ECOLOGICAL SOCIETY
Notes to the Accounts
for the year ended 31 December 2021

3 Tangible fixed assets

	Plant and machinery £	Fixtures Fittings etc £	Office Equipment £	Total £
Cost				
At 1 January 2021	3,472	49,912	8,573	61,957
At 31 December 2021	<u>3,472</u>	<u>49,912</u>	<u>8,573</u>	<u>61,957</u>
Depreciation (25% Reducing balance)				
At 1 January 2021	3,433	48,566	8,514	60,031
Charge for the year	10	337	15	362
At 31 December 2021	<u>3,443</u>	<u>48,903</u>	<u>8,529</u>	<u>60,875</u>
Net book value				
At 31 December 2021	<u>29</u>	<u>1,009</u>	<u>44</u>	<u>1,082</u>
At 31 December 2020	<u>39</u>	<u>1,346</u>	<u>59</u>	<u>1,444</u>

4 Other fixed assets

	2021 £	2020 £
Premises	2,500,000	2,500,000
Cumulative renovation costs	300,677	300,677
	<u>2,800,677</u>	<u>2,800,677</u>

The fair value of the investment property has been arrived at on the basis of a valuation carried out by Savills (UK) Limited Chartered Surveyors, who are not connected with the charity. The valuation was made on an open market value basis by reference to market evidence of transaction prices for similar properties on 8 August 2017. The trustees having suitable market knowledge considered the above valuation to be a fair reflection of the investment properties at 31 December 2021.

5 Current Assets

Current assets include a loan provided to the Israel Jewish Vegetarian Society of £100,000 (2020: £100,000).

6 Current and longer term liabilities

Current and longer term liabilities include an interest free loan provided by one of the Trustees to the Society repayable over 5 years by monthly instalments. The Society continues to repay a mortgage over 10 years from Santander. These funds were used to renovate the hall.

THE JEWISH VEGETARIAN AND ECOLOGICAL SOCIETY

England & Wales - Charity number 258581

Accounts

Charity Registration No. 258581

THE JEWISH VEGETARIAN AND ECOLOGICAL SOCIETY
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

THE JEWISH VEGETARIAN AND ECOLOGICAL SOCIETY

Business Information

Trustees

Mr B Rose

Mr M A Freedman (Treasurer)

Mr A Jackson

Mr D J Jacobs

Ms R J Rafel

Mr K S Sefton

Independent examiner

Tax Return Adviser Limited

Nower End

Nower Road

Dorking

Surrey

RH4 3BX

THE JEWISH VEGETARIAN AND ECOLOGICAL SOCIETY

Trustees' report

The Trustees present their report and accounts for the year ended 31 December 2020.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and company with the trust deed (its governing document) and 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 2015).

Principal aims and objectives

The Jewish Vegetarian and Ecological Society operates with the aim of raising funds to promote a kinder society, without killing animals for food.

In this context the Trustees have complied with the duty in section 17 (5) of the 2011 Charities Act in giving due consideration to the Charity Commission's guidance on Public Benefit.

The charity's objectives are to promote as a means of advancing the physical, mental, moral and economic improvement, of mankind, knowledge of vegetarianism. Through research into the production, utilisation, preparation and dietic effects of vegetable substances and promotion of this information.

Objectives and activities

The Jewish Vegetarian and Ecological Society charitable objects are given below and are taken from the governing document as follows:

To promote as a means of advancing the physical, mental, moral and economic improvement, of mankind, knowledge of vegetarianism.

To promote research into and provide information upon the production, utilisation, preparation and dietic effects of vegetable substances for human consumption.

To do all such acts and things as shall further the active and corporate life of the society or may be necessary to the above objects and may lawfully be done by a body established only for purposes recognised by the law of England as charitable.

The Jewish Vegetarian and Ecological Society's objectives for the year are to promote a kinder society without killing animals for food. To make people aware of the benefits of rejecting cruelty to animals and the extension of this to an improved society where mankind is not cruel to fellow beings, both human and animals, as expressed in the Torah, which teaches kindness to all sentient creatures and for the replenishment of the earth and plant and animal species.

To meet these objectives, the charity raises awareness of the many benefits of vegetarianism via a quarterly magazine which is distributed to members worldwide, as well as by holding frequent events (film screenings, cookery classes, group trips etc). We maintain an interactive website to disseminate news and views as well as topical relevant matters.

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

Achievements and Performance

The results for the year are set out in the Summary of Income and Expenditure in the ensuing pages.

The trustees collected rental income of £97,119 (2019: £114,244) and generated income from its other charitable activities of £8,864 (2019: £21,133). COVID19 related Grants and Job Retention Scheme payments of £43,976 were received.

THE JEWISH VEGETARIAN AND ECOLOGICAL SOCIETY

Trustees' report

The Trustees present their report and accounts for the year ended 31 December 2020.

Financial Review

The Jewish Vegetarian and Ecological Society has maintained its healthy financial position with closing fund balances totalling £2,829,378 (2019: £2,789,278).

The organisation relies on its ability to generate funds from charitable activities in order to meet operating costs.

The principal funding source was the rental income received - all rental income is used for charitable purposes only.

The total unrestricted rental income received in 2020 reached £97,119 (2019: £114,244) with £44,741 (2019: £54,352) expended for rental purposes.

The total unrestricted income from hall use and other functions in 2020 reached £7,538 (2019: £16,682) with £1,250 (2019: £2,768) expended for these purposes.

This year saw other income total £1,326 (2019: £4,452), income from COVID19 related grants and support of £43,976 (2019: £NIL), and income from investments total £65 (2019: £162).

Reserves Policy

It is the desired policy of the trustees to have unrestricted funds in the Capital Account to cover twelve months' running costs, and to maintain a cash balance at least equal to three months' operating costs. This will provide adequate funds to meet current and anticipated future liabilities and provide financial flexibility.

Investment policy

In accordance with the Governing document, the Trustees have the power to invest in such assets as they see fit.

Plans for the future

The trustees are continuing to work towards a Vegan/Vegetarian world to combat the cruelties associated with animal slaughter and factory farming methods, coupled with working toward a greener world to minimise damage to the environment and over exploitation of the world's finite resources. We are working to make our premises a hub for green activities and accommodate other like minded charity organisations. We have completed the upgrade to our premises to make them more attractive as a meeting point to house our activities; attract donations for use of the same; and attract income from continued rentals.

Structure, governance and management

The charity is governed by its Governing document adopted 25th March 1969. The charity's reference and administrative details are as set out within these accounts.

The Trustees who served during the year were:

Mr B Rose
Mr M Freedman
Mr A Jackson
Mr D J Jacobs
Ms R J Rafel
Mr K S Sefton

THE JEWISH VEGETARIAN AND ECOLOGICAL SOCIETY
Trustees' report

The Trustees present their report and accounts for the year ended 31 December 2020.

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Trustees induction and training

New trustees are made aware of the structure of the charity and are informed of the charity's financial position. Any new trustees would be fully briefed and trained by the existing committee and aware of their responsibilities.

The Trustees' report was approved by the Board of Trustees.

M i c h a e l F r e e d m a n
.....

Mr M Freedman

Treasurer
Dated: 16 June 2021.....

**THE JEWISH VEGETARIAN AND ECOLOGICAL SOCIETY
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF THE JEWISH VEGETARIAN AND ECOLOGICAL SOCIETY**

I report on the accounts of the charity for the year ended 31 December 2020, which are set out on the following pages.

Respective responsibilities of trustees and examiner

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

The charity's trustees consider that an audit is not required for this year under section 144 of the Act and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the applicable Directions given by the Charity Commission (under section 145(5)(b) of the Act, and
- to state whether particular matters have come to my attention

Basis of independent examiner's statement

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

Independent examiner's statement

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

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

S i m o n e F r e e d m a n

Simone H Freedman (Chartered Tax Adviser)
Tax Return Adviser Ltd
Nower End
Nower Road
Dorking
Surrey
RH4 3BX

Dated: 16 June 2021
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THE JEWISH VEGETARIAN AND ECOLOGICAL SOCIETY
Statement of financial activities
for the year ended 31 December 2020

	2020	2019
	£	£
Charitable Activities	52,840	21,134
Cost of sales	924	732
Gross profit	<u>51,916</u>	<u>20,402</u>
Other business income	97,184	114,406
Expenditure on charitable activities		
Wages, salaries and other staff costs	56,804	55,316
Car, van and travel expenses	2,933	153
Rent, rates, power and insurance costs	44,741	54,352
Telephone, fax, stationery and other office costs	2,334	2,495
Advertising and PR	-	60
Interest on bank and other loans	1,676	4,021
Bank, credit card and other finance charges	-	-
Accountancy, legal and other professional fees	-	(2,033)
Depreciation and revaluation of fixed asset	462	643
Other charitable expenses	50	50
Total charitable expenditure	<u>109,000</u>	<u>115,057</u>
Net income for the year and movement in funds	<u>40,100</u>	<u>19,751</u>

THE JEWISH VEGETARIAN AND ECOLOGICAL SOCIETY
Balance Sheet
as at 31 December 2020

	Notes	2020 £	2019 £
Fixed assets			
Equipment, machinery and motor vehicles	3	1,444	1,926
Other fixed assets	4	<u>2,800,677</u>	<u>2,800,677</u>
		2,802,121	2,802,603
Current assets			
Other debtors		6,922	8,234
Bank/building society balances		63,856	34,522
Other current assets and prepayments	5	<u>105,078</u>	<u>105,078</u>
		175,856	147,834
Current liabilities			
Loans and overdrawn bank accounts	6	<u>22,839</u>	<u>25,184</u>
Net current assets		153,017	122,650
Loans due after more than one year		(125,760)	(135,975)
Net assets		<u>2,829,378</u>	<u>2,789,278</u>
Capital account			
Balance at start of period		2,789,278	2,769,527
Net profit		40,100	19,751
		<u>2,829,378</u>	<u>2,789,278</u>

The accounts were approved by the Trustees on 16 June 2021

Michael Freedman
 Mr M Freedman
 Trustee

THE JEWISH VEGETARIAN AND ECOLOGICAL SOCIETY
Notes to the Financial Statements
for the year ended 31 December 2020

1 Accounting basis

Charity information

The Jewish Vegetarian and Ecological Society is an unincorporated charity in England and Wales. The principal address is 853 Finchley Road, London, NW11 8LX

1.1 Accounting convention

The accounts 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)" (as amended for accounting periods commencing from 1 January 2016). 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 accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

1.2 Going concern

At the time of approving the accounts, 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 accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

1.4 Incoming resources

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.

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

THE JEWISH VEGETARIAN AND ECOLOGICAL SOCIETY
Notes to the Financial Statements
for the year ended 31 December 2020

2 Income and expenditure analysis	Unrestricted funds 2020 £	Unrestricted funds 2019 £
Income from charitable activities		
Sales, hall use and reimbursements	7,538	16,682
Membership subscriptions and donations	1,326	4,452
Other income	43,976	-
	<u>52,840</u>	<u>21,134</u>
Cost of sales		
Other direct costs	<u>924</u>	<u>732</u>
Other business income		
Interest receivable	65	162
Charitable rental income	97,119	114,244
	<u>97,184</u>	<u>114,406</u>
Wages, salaries and other staff costs		
Wages and salaries	53,086	49,588
Pensions	2,318	2,318
Employer's NI	1,400	2,410
Staff training and welfare	-	1,000
	<u>56,804</u>	<u>55,316</u>
Car, van and travel expenses		
Travel and subsistence	<u>2,933</u>	<u>241</u>
Charitable letting costs incurred		
Rates	6,214	8,173
Light and heat	6,891	7,677
Property insurance	3,921	3,772
Agents fees	11,929	12,841
Repairs, cleaning, gardening and maintenance	15,684	19,118
Sundry	102	2,771
	<u>44,741</u>	<u>54,352</u>
Telephone, fax, stationery and other office costs		
Telephone and internet	755	946
Computer, printing, postage and stationery	1,029	1,549
Equipment expensed	550	-
	<u>2,334</u>	<u>2,495</u>
Advertising and PR		
Advertising and PR	<u>-</u>	<u>60</u>
Interest on bank and other loans		
Interest	<u>1,676</u>	<u>4,021</u>
Bank, credit card and other finance charges		
Bank charges	<u>-</u>	<u>-</u>

THE JEWISH VEGETARIAN AND ECOLOGICAL SOCIETY
Notes to the Financial Statements
for the year ended 31 December 2020

Accountancy, legal and other professional fees		
Legal and professional	-	(2,033)
	<u>-</u>	<u>(2,033)</u>
Depreciation and revaluation of fixed assets		
Depreciation	462	643
	<u>462</u>	<u>643</u>
Other charitable expenses		
Subscriptions	50	50
Sundry expenses	-	-
	<u>50</u>	<u>50</u>

THE JEWISH VEGETARIAN AND ECOLOGICAL SOCIETY
Notes to the Accounts
for the year ended 31 December 2020

3 Tangible fixed assets

	Plant and machinery £	Fixtures Fittings etc £	Office Equipment £	Total £
Cost				
At 1 January 2020	3,472	49,912	8,573	61,957
At 31 December 2020	<u>3,472</u>	<u>49,912</u>	<u>8,573</u>	<u>61,957</u>
Depreciation (25% Reducing balance)				
At 1 January 2020	3,420	48,117	8,494	60,031
Charge for the year	13	449	20	482
At 31 December 2020	<u>3,433</u>	<u>48,566</u>	<u>8,514</u>	<u>60,513</u>
Net book value				
At 31 December 2020	<u>39</u>	<u>1,346</u>	<u>59</u>	<u>1,444</u>
At 31 December 2019	<u>52</u>	<u>1,795</u>	<u>79</u>	<u>1,926</u>

4 Other fixed assets

	2020 £	2019 £
Premises	2,500,000	2,500,000
Cumulative renovation costs	<u>300,677</u>	<u>300,677</u>
	<u>2,800,677</u>	<u>2,800,677</u>

The fair value of the investment property has been arrived at on the basis of a valuation carried out by Savills (UK) Limited Chartered Surveyors, who are not connected with the charity. The valuation was made on an open market value basis by reference to market evidence of transaction prices for similar properties on 8 August 2017. The trustees having suitable market knowledge considered the above valuation to be a fair reflection of the investment properties at 31 December 2020.

5 Current Assets

Current assets include a loan provided to the Israel Jewish Vegetarian Society of £100,000 (2019: £100,000).

6 Current and longer term liabilities

Current and longer term liabilities include an interest free loan provided by one of the Trustees to the Society repayable over 5 years by monthly instalments. The Society continues to repay a mortgage over 10 years from Santander. These funds were used to renovate the hall.