REGISTERED COMPANY NUMBER: 03323105 (England and Wales)
REGISTERED CHARITY NUMBER: 1061613

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 August 2025

for

Hertsmere Jewish Primary School Trust

Two Rivers Accountancy
38 Eton Wick Road
Eton Wick
Windsor
Berkshire
SL4 6JL

Hertsmere Jewish Primary School Trust

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for the Year Ended 31 August 2025

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Report of the Trustees for the Year Ended 31 August 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 August 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).

References to "the Charity" in the report and financial statements relate to Hertsmere Primary School Trust.

References to "the School" refer to Hertsmere Jewish Primary School (the voluntary aided state primary school).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the Charity are as follows:

(i) The advancement of religious and secular education in regard to the School and its pupils;
(ii) To advance the Jewish religion, to relieve poverty or for any charitable purpose beneficial to the community by the provision of facilities or otherwise as the Board shall from time to time determine.

Significant activities

The principal activity of the Charity is that of the advancement of religious and secular education in regard to the School and its pupils. During the year further enhancements and improvements were made to the school and the Charity continued to provide the school with grants to enable the school to continue to provide excellent teaching and facilities.

Public benefit

The principal activities of the charity during the year continued to be to advance education. The trustees are aware of the Charity Commission guidance on public benefit reporting as set out in Section 17 Charities Act 2011. The trustees believe that the charity achieves a public benefit by providing educational services as detailed elsewhere in this report.

Grantmaking

The Charity makes a contribution to the costs of religious and secular education expended by the School including associated overheads and educational resources.

FINANCIAL REVIEW

Reserves policy

The current level of free reserves, being the unrestricted funds not committed or invested in tangible fixed assets, is £182,643 (2024: £187,672). Having regard to the future development of the School, the Directors have set a target level of free reserves of £375,000 which equates to approximately 12 months of resources expended, assuming income from donations returns to previous levels. This will enable the Charity to continue its current activities and allow it to respond quickly in the event of an emergency. They intend to continue their fundraising efforts with a view to achieving the target level so that the Charity will be well placed to respond to the needs of the School. The reserves policy is reviewed annually.

Report of the Trustees
for the Year Ended 31 August 2025

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.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
03323105 (England and Wales)

Registered Charity number
1061613

Registered office
Watling Street
Radlett
Hertfordshire
WD7 7LQ

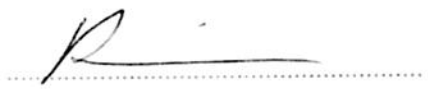
Trustees
J A Bohm (resigned 25.11.25)
P J Denby (resigned 25.11.25)
D P Summerffield (resigned 25.11.25)
M H Goldstein (appointed 17.3.26)
A F Goldstein (appointed 1.1.26)
M S Bronstein (appointed 25.11.25)
R P Tenzer (appointed 25.11.25)
H J Goulden (appointed 1.6.26)
C Barnett (appointed 1.6.26)
P R A Grossmark (appointed 1.6.26)

The Board of Directors of the Charity is a self appointed body. The Directors of the Charity also act as Custodian Trustees for the Charity.

On 1 October 2019, the School transferred from Hertfordshire Local Authority control to become part of the Jewish Community Academy Trust, a Multi Academy Trust. The day to day running of the School, including those activities which are funded by the Charity, are delegated to the Head Teacher. Its activities are monitored by a Board of Trustees.

Independent Examiner
Two Rivers Accountancy
38 Eton Wick Road
Eton Wick
Windsor
Berkshire
SL4 6JL

Approved by order of the board of trustees on 11/08/2026 and signed on its behalf by:



A F Goldstein - Trustee

Independent Examiner's Report to the Trustees of
Hertsmere Jewish Primary School Trust

Independent examiner's report to the trustees of Hertsmere Jewish Primary School Trust ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 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.

Delia Allott
The Association of Chartered Certified Accountants

Two Rivers Accountancy
38 Eton Wick Road
Eton Wick
Windsor
Berkshire
SL4 6JL

Date: 11/08/2026

Hertsmere Jewish Primary School Trust

Statement of Financial Activities
for the Year Ended 31 August 2025

	Notes	Unrestricted funds £	Restricted funds £	31.8.25 Total funds £	31.8.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		188,434	-	188,434	181,924
Investment income	2	4,282	-	4,282	4,572
Total		192,716	-	192,716	186,496
EXPENDITURE ON					
Charitable activities					
Advancement of education		273,847	-	273,847	264,908
Other		3,771	-	3,771	2,477
Total		277,618	-	277,618	267,385
NET INCOME/(EXPENDITURE)		(84,902)	-	(84,902)	(80,889)
RECONCILIATION OF FUNDS					
Total funds brought forward		2,422,465	62,214	2,484,679	2,565,568
TOTAL FUNDS CARRIED FORWARD		2,337,563	62,214	2,399,777	2,484,679

Hertsmere Jewish Primary School Trust (Registered number: 03323105)

Balance Sheet
31 August 2025

	Notes	Unrestricted funds £	Restricted funds £	31.8.25 Total funds £	31.8.24 Total funds £
FIXED ASSETS					
Tangible assets	6	2,154,920	-	2,154,920	2,234,793
CURRENT ASSETS					
Debtors	7	5,631	-	5,631	31,132
Cash at bank		178,572	62,214	240,786	251,874
		184,203	62,214	246,417	283,006
CREDITORS					
Amounts falling due within one year	8	(1,560)	-	(1,560)	(33,120)
NET CURRENT ASSETS		182,643	62,214	244,857	249,886
TOTAL ASSETS LESS CURRENT LIABILITIES		2,337,563	62,214	2,399,777	2,484,679
NET ASSETS		2,337,563	62,214	2,399,777	2,484,679
FUNDS	9				
Unrestricted funds				2,337,563	2,422,465
Restricted funds				62,214	62,214
TOTAL FUNDS				2,399,777	2,484,679

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 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.

Balance Sheet - continued
31 August 2025

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 11/8/2026 and were signed on its behalf by:

A F Goldstein - Trustee

M H Goldstein - Trustee

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.

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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Grants made by the Charity to the School to support the costs the School incurs in respect of religious and secular education are regarded as costs in furtherance of the Charity's objects.

Grants payable in both the current and preceding period relate to payments to fund costs incurred by the School in connection with religious and secular education, the majority of which related to staff costs.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- in accordance with the property
Fixtures and fittings	- 20% on reducing balance

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.

1. ACCOUNTING POLICIES - continued

Fund accounting
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.

2. INVESTMENT INCOME

	31.8.25	31.8.24
	£	£
Deposit account interest	4,282	4,572

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.8.25	31.8.24
	£	£
Depreciation - owned assets	79,873	79,908

4. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	181,924	-	181,924
Investment income	4,572	-	4,572
Total	186,496	-	186,496
EXPENDITURE ON			
Charitable activities			
Advancement of education	264,908	-	264,908
Other	2,477	-	2,477
Total	267,385	-	267,385

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
NET INCOME/(EXPENDITURE)	(80,889)	-	(80,889)
RECONCILIATION OF FUNDS			
Total funds brought forward	2,503,354	62,214	2,565,568
TOTAL FUNDS CARRIED FORWARD	2,422,465	62,214	2,484,679

6. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 September 2024 and 31 August 2025	3,986,536	122,714	4,109,250
DEPRECIATION			
At 1 September 2024	1,752,453	122,004	1,874,457
Charge for year	79,731	142	79,873
At 31 August 2025	1,832,184	122,146	1,954,330
NET BOOK VALUE			
At 31 August 2025	2,154,352	568	2,154,920
At 31 August 2024	2,234,083	710	2,234,793

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.25 £	31.8.24 £
Other debtors	5,631	31,132

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.25	31.8.24
	£	£
Accrued expenses	1,560	33,120

9. MOVEMENT IN FUNDS

	At 1.9.24	Net movement in funds	At 31.8.25
	£	£	£
Unrestricted funds			
General fund	187,672	(5,029)	182,643
Designated	2,234,793	(79,873)	2,154,920
	2,422,465	(84,902)	2,337,563
Restricted funds			
Future Development Fund	62,214	-	62,214
TOTAL FUNDS	2,484,679	(84,902)	2,399,777

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	192,716	(197,745)	(5,029)
Designated	-	(79,873)	(79,873)
	192,716	(277,618)	(84,902)
TOTAL FUNDS	192,716	(277,618)	(84,902)

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.9.23 £	Net movement in funds £	At 31.8.24 £
Unrestricted funds			
General fund	188,653	(981)	187,672
Designated	2,314,701	(79,908)	2,234,793
	2,503,354	(80,889)	2,422,465
Restricted funds			
Future Development Fund	62,214	-	62,214
TOTAL FUNDS	2,565,568	(80,889)	2,484,679

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	186,496	(187,477)	(981)
Designated	-	(79,908)	(79,908)
	186,496	(267,385)	(80,889)
TOTAL FUNDS	186,496	(267,385)	(80,889)

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.23 £	Net movement in funds £	At 31.8.25 £
Unrestricted funds			
General fund	188,653	(6,010)	182,643
Designated	2,314,701	(159,781)	2,154,920
	2,503,354	(165,791)	2,337,563
Restricted funds			
Future Development Fund	62,214	-	62,214
TOTAL FUNDS	2,565,568	(165,791)	2,399,777

9. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	379,212	(385,222)	(6,010)
Designated	-	(159,781)	(159,781)
	379,212	(545,003)	(165,791)
TOTAL FUNDS	379,212	(545,003)	(165,791)

The fixed assets have been designated as the Trust has granted the Hertsmere Jewish Primary School unrestricted use of the property and assets for as long as the School is in operation in accordance with the Trust's objectives.

The future development fund was raised in anticipation of the school being further developed and therefore could be used to cover such items as physical building costs, legal and professional costs associated with planning for future development or fundraising specifically for future development.

10. RELATED PARTY DISCLOSURES

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