Charity registration number 1133433 (England and Wales)

BRITISH FRIENDS OF ECOLE JUIVE DE CANNES

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

BRITISH FRIENDS OF ECOLE JUIVE DE CANNES

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BRITISH FRIENDS OF ECOLE JUIVE DE CANNES

TRUSTEES'S REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their annual report and financial statements for the year ended 31 December 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

The charity has been established to raise funds for the promotion of Jewish education in France.

Public benefit

The trustees confirm their compliance with the duty of care, as described in, public benefit guidance published by the Charities Commission, when reviewing the charity's aims and objectives in planning future activities.

Achievements and performance

Significant activities and achievements against objectives

The charity received donations totalling £64,248 during the year under review, (2024 : £51,055). The charity did not incur any fundraising costs and made grants aggregating £65,830, (2024 : £63,315), to Jewish educational institutions in the South of France, that further the charity's objectives.

Financial review

The financial results of the charity's activities for the year to 31st December 2025, are fully reflected in the attached financial statements.

Reserves policy

No specific fund is maintained, and in view of the fact that the charity has no employees or liabilities, it is therefore considered that no reserves are required.

Structure, governance and management

The Charity is governed by a Trust Deed.

The trustees administer the day-to-day affairs of the charity. None of the trustees have any beneficial interest in the charity.

The who served during the year and up to the date of signature of the financial statements were:
Rabbi D Cass
Rabbi MM Matusof
Mr LC Dagul

Recruitment and appointment of trustees

The appointment and recruitment of new Trustees is as laid out in the Governing Constitution. Specifically, every new trustee must be appointed by a resolution passed at a properly convened meeting of the charity trustees.

Other matters

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

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

Lee Dagul.

Mr LC Dagul

10 September 2026

BRITISH FRIENDS OF ECOLE JUIVE DE CANNES

INDEPENDENT EXAMINER'S REPORT

TO THE OF BRITISH FRIENDS OF ECOLE JUIVE DE CANNES

I report to the trustees on my examination of the charity's financial statements for the year ended 31 December 2025.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

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

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

1 accounting records were not kept in respect of the as required by section 130 of the Charities Act 2011.

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

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

Charlotte Lishman ACA
Grunberg & Co Limited
Chartered Accountants
5 Technology Park
Colindeep Lane
Colindale
London
NW9 6BX
10 September 2026

BRITISH FRIENDS OF ECOLE JUIVE DE CANNES

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from:			
Donations and legacies	2	64,248	51,055
Charitable activities	3	1,438	-
Total income		65,686	51,055
Expenditure on:			
Charitable activities	4	67,718	65,145
Total expenditure		67,718	65,145
Net expenditure and movement in funds		(2,032)	(14,090)
Reconciliation of funds:			
Fund balances at 1 January 2025		2,054	16,144
Fund balances at 31 December 2025		22	2,054

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

BRITISH FRIENDS OF ECOLE JUIVE DE CANNES

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Cash at bank and in hand		1,822		3,854	
Creditors: amounts falling due within one year	8	(1,800)		(1,800)	
Net current assets			22		2,054
The funds of the					
Unrestricted funds	9		22		2,054
			22		2,054

The financial statements were approved by the Trustees on 10 September 2026

Lee Dagul

Mr LC Dagul

BRITISH FRIENDS OF ECOLE JUIVE DE CANNES

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

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1 Accounting policies

Charity information

British Friends of Ecole Juive De Cannes is an unincorporated charity.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the 's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the have a reasonable expectation that the has adequate resources to continue in operational existence for the foreseeable future. Thus the continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the in furtherance of their charitable objectives.

There were no restricted funds in the charity.

There were no endowment funds held by the charity during the year ended 31st December 2025.

1.4 Income

Income is recognised when the 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 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 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.

1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

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

2 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	64,248	51,055

3 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Gift Aid received		
Other income	1,438	-

4 Expenditure on charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Unrestricted funds 2024 £	Total 2024 £
Direct costs						
Donations provided	-	65,830	65,830	-	63,315	63,315
Accountancy	1,863	-	1,863	1,800	-	1,800
Bank chages	25	-	25	30	-	30
	1,888	65,830	67,718	1,830	63,315	65,145
Analysis by fund						
Unrestricted funds	1,888	65,830	67,718	1,830	63,315	65,145

5 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	1,863	1,800

6 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Trustees	3	3

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

7 Taxation

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

8 Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	1,800	1,800

9 Unrestricted funds

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

	At 1 January 2025	Incoming resources	Resources expended	At 31 December 2025
	£	£	£	£
General funds	2,054	65,686	(67,718)	22

Previous period:

	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
General funds	16,144	51,055	(65,145)	2,054

10 Related party transactions

There were no disclosable related party transactions during the period nor preceding period.