Company registration number 07660876 (England and Wales)

Charity registration number 1144193 (England and Wales)

JEWISH LEGACY GIVING

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

JEWISH LEGACY GIVING

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr S Greenberg	
	Mr P J Evans	
	Mr A Broza	
	M E Diamond	
	Mr H R Bratt	(Appointed 26 August 2025)
	Ms Nicola Miller	(Appointed 1 May 2026)
	Mr Elliot Shorrick	(Appointed 1 May 2026)
Life president	Mr N Ross	
Charity number	1144193	
Company number	07660876	
Principal address	Jewish Legacy Giving PO Box 846 WD3 0RR	
Registered office	1st Floor Gallery Court 28 Arcadia Avenue N3 2FG	
Independent examiner	Taylor Associates 1st Floor Gallery Court 28 Arcadia Avenue London N3 2FG	

JEWISH LEGACY GIVING

CONTENTS

	Page
Trustees report	1 - 2
Independent examiner's report	3
Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 - 9

JEWISH LEGACY GIVING

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2025

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

The trustees (who are also directors of the charitable company for the purposes of the Companies Act) present their report together with the financial statements of Jewish Legacy Giving (the charity) for the year ended year ended 31 December 2025. The trustees confirm that the annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005.

Objectives and activities

The charity's objectives are to promote all purposes reccgnised as charitable under the law of England and Wales from time to time and in particular:

(a) to advance and promote more efficient and effective legacy fundraising by Jewish organisations established for charitable purposes throughout the United Kingdom (as defined in section 97(1) of the Charities Act 1993);

(b) to educate the public in relation to the matter referred to above and in particular to promote the making of legacies to Jewish organisations established for charitable purposes throughout the United Kingdom; and

(c) to provide assistance (including the provision of advice and information) to Jewish organisations established for charitable purposes on legacy matters throughout the United Kingdom.

These are its charitable purposes for the purposes of the Charities Act. For as long as the company is a charity, its purpose may only be altered with the prior consent of the Charity Commission and in accordance with any conditions attached to such consent.

The trustees have referred to the guidance in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives of the charity and in planning the future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.
The charity seeks to promote its activities through its website, advertising, promotional activities and educational meetings.

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

Achievements and performance

In the period under review the charity continued its activities of promoting legacies within the Jewish community.

Financial review

The charity had incoming resources of £47,397 (2024: £48,942) comprising of subscriptions from charities. The charity incurred expenditure of £51,734 (2024: £44.478), detailed in note 4 to the financial statements. Net incoming/(outgoing) resources were £4,337 in deficit (2024 net incoming resources surplus: £4,464). The charity had accumulated funds of £10,529 (2024: £14.866) at 31 December 2025.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between two and three month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

In the opinion of the trustees there are adequate resources available to meet the foreseeable obligations of the charity. The trustees confirm that the major risks to which the charity is exposed, as identified by them, have been reviewed and systems have been established to mitigate those risks.

The trustees will continue to promote the charity's activities being the promotion of legacy giving in the year ahead.

Structure, governance and management

The charity is registered as a charitable company limited by guarantee and was incorporated on 7 June 2011.

The charitable company is established under a Memorandum of Association and is governed by its Articles of Association which established the objects and powers of the charitable company. In the event of the charitable company being wound up, members (being the current trustees) are required to contribute an amount not exceeding £1 each.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr S Greenberg	
Mr P J Evans	
Mr A Broza	
M E Diamond	
A N Overlander-Kaye	(Resigned 31 October 2025)
Mr H R Bratt	(Appointed 26 August 2025)
Ms Nicola Miller	(Appointed 1 May 2026)
Mr Elliot Shorrick	(Appointed 1 May 2026)

The management of the charity is the responsibility of the trustees who are appointed under the Articles of Association. The trustees have the power to appoint additional trustees. The maximum number of trustees shall be determined by the company in general meeting and unless so determined, there shall be no maximum number. The minimum number is three.

The charity's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The charity's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

The trustees meet regularly and major decisions are taken by the trustees. Day to day administration is undertaken by the trustees.

The trustees report was approved by the Board of Trustees.

Mr P J Evans
Trustee
Dated: 20 July 2026

Mr A Broza
Trustee
Dated:20 July 2026

JEWISH LEGACY GIVING

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF JEWISH LEGACY GIVING

I report to the trustees on my examination of the financial statements of Jewish Legacy Giving (the charity) for the year ended 31 December 2025.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, 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

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 charity as required by section 386 of the Companies Act 2006.

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

3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 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; or

4 the financial statements 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 financial statements 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 financial statements to be reached.

P Winter BA FCA
Taylor Associates
1st Floor Gallery Court
28 Arcadia Avenue
London
N3 2FG

Dated: 20 July 2026

JEWISH LEGACY GIVING

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted funds 2025 £	Total 2024 £
Income from:			
Subscriptions	**3**	47,397	48,942
Expenditure on:			
Charitable activities	**4**	49,996	43,038
Other		1,738	1,440
Total resources expended		51,734	44,478
Net (expenditure)/income for the year/ Net movement in funds		(4,337)	4,464
Fund balances at 1 January 2025		14,866	10,402
Fund balances at 31 December 2025		10,529	14,866

The statement of financial activities includes all gains and losses recognised in the year.

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

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

JEWISH LEGACY GIVING

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Cash at bank and in hand		11,849		16,186	
Creditors: amounts falling due within one year	9	(1,320)		(1,320)	
Net current assets			10,529		14,866
Income funds					
Unrestricted funds			10,529		14,866

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 20 July 2026

Mr P J Evans
Trustee

Mr A Broza
Trustee

Trustee

Company Registration No. 07660876

1 Accounting policies

Charity information

Jewish Legacy Giving is a registered charity and a private company limited by guarantee incorporated in England and Wales. The registered office is 1st Floor Gallery Court, 28 Arcadia Avenue, London, N3 2FG.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's governing document, the Companies Act 2006 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 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 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 financial statements.

1.3 Charitable funds

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

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

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.

Subscriptions and 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.

1 Accounting policies **(Continued)**

1.5 Resources expended

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 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.

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 charity's contractual obligations expire or are discharged or cancelled.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Subscriptions

	Unrestricted funds	Total
	2025	2024
	£	£
Subscriptions	47,397	48,942

4 Charitable activities

	2025	**2024**
	£	**£**
Consultancy fees	31,555	24,456
Promotional material	517	4,816
Advertising	17,145	13,043
Bank charges	103	89
Insurance	676	634
	49,996	43,038

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	1,738	1,440

6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

7 Employees

The average monthly number of employees during the year was:

	2025	**2024**
	Number	**Number**
Total	0	0

8 Taxation

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

9 **Creditors: amounts falling due within one year**

	2025	2024
	£	£
Accruals and deferred income	1,320	1,320

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.