REGISTERED COMPANY NUMBER: 07948381 (England and Wales)
REGISTERED CHARITY NUMBER: 1151408

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2025

FOR

JEWISH INTERACTIVE LIMITED

Melinek Fine LLP
Chartered Accountants
First Floor, Winston House
349 Regents Park Road
London
N3 1DH

JEWISH INTERACTIVE LIMITED

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FOR THE YEAR ENDED 31 DECEMBER 2025

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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 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 December 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives and aims of the charity and its principal activities are:
a) the advancement of Jewish religious education through modern methods of communication;
b) the advancement of education of the public in any part of the world in the knowledge of the Jewish religion and Jewish history and culture;
c) such other purposes as are for the public benefit and are charitable according to English law.

Public benefit

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

Volunteers

There were no volunteers during the year.

ACHIEVEMENTS AND PERFORMANCE

CEO summary

2025 Jewish Interactive (Ji) continued to lead the way in Jewish educational technology, providing dynamic tools and training to schools, teachers, children and families.

Ji's focus has been to harness the potential of its new edtech platform, investing in development, marketing and training.

World events have presented additional challenges which Ji has steered through, navigating complex pressures experienced by many Jewish organisations.

Overall engagement and demand for Ji's services has grown significantly in this period with many new users and partnerships created.

Internal and external factors

There are no specific factors to report.

FINANCIAL REVIEW

Principal funding sources

The principal funding sources are grants and donations as well as income from charitable activities.

Reserves policy

The charity aims to maintain reserves in order that it is in a position to continue its activities at a consistent level and to cover contingencies.

The present level of funding is adequate to support the continuation of the charity's activities.

FUTURE PLANS

The trustees plan to continue their work to advance Jewish religious education through modern methods of communication, advance education of the public in any part of the world in the knowledge of the Jewish religion and Jewish history and culture and other purposes as are for the public benefit and are charitable according to English law.

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.

The charity is constituted as a company limited by guarantee and as such its governing documents are its Memorandum and its Articles of Association.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

The first trustees shall be those persons appointed as directors of the Company on its incorporation. Thereafter the trustees shall be appointed in accordance with the provisions of the articles.

The Trustees may appoint any individual aged 16 years or over, who is not disqualified from directorship or otherwise disqualified from charity trusteeship, to be a Trustee, either to fill a vacancy amongst the Trustees or as an additional Trustee, provided that the appointment does not cause the number of Trustees to exceed any maximum number for the time being in force pursuant to the provisions of the Articles.

Risk management

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to major risks.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
07948381 (England and Wales)

Registered Charity number
1151408

Registered office
First Floor, Winston House
349 Regents Park Road
London
N3 1DH

Trustees
Mr E J Gold
Mrs A R Winshall

Independent Examiner
Melinek Fine LLP
Chartered Accountants
First Floor, Winston House
349 Regents Park Road
London
N3 1DH

Approved by order of the board of trustees on 22 September 2026 and signed on its behalf by:

.....
Mr E J Gold - Trustee

Independent examiner's report to the trustees of Jewish Interactive Limited ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 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.



Danny Fine, FCA

Melinek Fine LLP
Chartered Accountants
First Floor, Winston House
349 Regents Park Road
London
N3 1DH

Date: 23 September 2026

JEWISH INTERACTIVE LIMITED

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

	Notes	Unrestricted fund £	Restricted fund £	**2025 Total funds £**	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	**110,445**	**-**	**110,445**	264,061
Other trading activities	3	**867**	**-**	**867**	1,094
Investment income	4	**24**	**-**	**24**	48
Total		**111,336**	**-**	**111,336**	265,203
EXPENDITURE ON					
Raising funds	5	**3,073**	**-**	**3,073**	307
Charitable activities	6				
Charitable activities		**109,102**	**152,691**	**261,793**	284,381
Total		**112,175**	**152,691**	**264,866**	284,688
NET INCOME/(EXPENDITURE)		**(839)**	**(152,691)**	**(153,530)**	(19,485)
RECONCILIATION OF FUNDS					
Total funds brought forward		**54,051**	**1,380,286**	**1,434,337**	1,453,822
TOTAL FUNDS CARRIED FORWARD		**53,212**	**1,227,595**	**1,280,807**	1,434,337

The notes form part of these financial statements

BALANCE SHEET
31 DECEMBER 2025

	Notes	Unrestricted fund £	Restricted fund £	**2025 Total funds £**	2024 Total funds £
FIXED ASSETS					
Intangible assets	13	**46,266**	**1,226,115**	**1,272,381**	1,431,612
Tangible assets	14	**187**	**-**	**187**	-
		46,453	**1,226,115**	**1,272,568**	1,431,612
CURRENT ASSETS					
Debtors	15	**774**	**-**	**774**	1,708
Cash at bank		**10,463**	**1,480**	**11,943**	5,603
		11,237	**1,480**	**12,717**	7,311
CREDITORS					
Amounts falling due within one year	16	**(4,478)**	**-**	**(4,478)**	(4,586)
NET CURRENT ASSETS		**6,759**	**1,480**	**8,239**	2,725
TOTAL ASSETS LESS CURRENT LIABILITIES		**53,212**	**1,227,595**	**1,280,807**	1,434,337
NET ASSETS		**53,212**	**1,227,595**	**1,280,807**	1,434,337
FUNDS	17				
Unrestricted funds				**53,212**	54,051
Restricted funds				**1,227,595**	1,380,286
TOTAL FUNDS				**1,280,807**	1,434,337

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

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

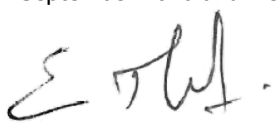
The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 22 September 2026 and were signed on its behalf by:



Mr E J Gold - Trustee

The notes form part of these financial statements

JEWISH INTERACTIVE LIMITED

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	**2025** **£**	2024 £
Cash flows from operating activities			
Cash generated from operations	1	**25,027**	139,242
Net cash provided by operating activities		**25,027**	139,242
Cash flows from investing activities			
Purchase of intangible fixed assets		**(18,431)**	(76,460)
Purchase of tangible fixed assets		**(280)**	-
Interest received		**24**	48
Net cash used in investing activities		**(18,687)**	(76,412)
Cash flows from financing activities			
Loan repayments in year		**-**	(61,400)
Net cash provided by/(used in) financing activities		**-**	(61,400)
Change in cash and cash equivalents in the reporting period		**6,340**	1,430
Cash and cash equivalents at the beginning of the reporting period		**5,603**	4,173
Cash and cash equivalents at the end of the reporting period		**11,943**	5,603

The notes form part of these financial statements

NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2025

1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025	2024
	£	£
Net expenditure for the reporting period (as per the Statement of Financial Activities)	**(153,530)**	(19,485)
Adjustments for:		
Depreciation charges	**177,754**	176,780
Interest received	**(24)**	(48)
Decrease/(increase) in debtors	**934**	(894)
Decrease in creditors	**(107)**	(17,111)
Net cash provided by operations	**25,027**	139,242

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.25	Cash flow	**At 31.12.25**
	£	£	**£**
Net cash			
Cash at bank	**5,603**	**6,340**	**11,943**
	5,603	**6,340**	**11,943**
Total	**5,603**	**6,340**	**11,943**

The notes form part of these financial statements

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.

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

Computer equipment	-	33% on cost

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

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

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

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

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Financial instruments

The Company only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective impairment is found, an impairment loss is recognised in profit or loss.

Financial assets and liabilities are offset and the net amount reported in the Balance Sheet when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset or settle the liability simultaneously.

continued...

1. ACCOUNTING POLICIES - continued

Legal status of the charity

The charity company is limited by guarantee and does not have share capital. The articles of association of the company preclude the distribution of assets to the members of the company and accordingly a reconciliation of shareholders' funds is inappropriate. The liability of each member in the event of a winding up is limited to £1.

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	**18,360**	128,165
Gift aid	**18,449**	17,229
Grants	**73,636**	118,667
	110,445	264,061

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

	2025	2024
	£	£
Other grants	**73,636**	118,667

3. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Charitable activities	**867**	1,094

4. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	**24**	48

5. RAISING FUNDS

Raising donations and legacies

	2025	2024
	£	£
Events	**3,073**	307

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Grant funding of activities (see note 7)	Support costs (see note 8)	Totals
	£	£	£	£
Charitable activities	**73,751**	**27**	**188,015**	**261,793**

continued...

7. GRANTS PAYABLE

	2025	2024
	£	£
Charitable activities	**27**	27,757

Grants to institutions are comprised of grants to Jewish Interactive in America.

8. SUPPORT COSTS

	Management	Finance	Governance costs	Totals
	£	£	£	£
Charitable activities	**186,068**	**219**	**1,728**	**188,015**

9. NET INCOME/(EXPENDITURE)

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

	2025	2024
	£	£
Depreciation - owned assets	**93**	960
Development costs amortisation	**177,662**	175,821

10. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

11. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	**66,869**	60,045
Social security costs	**2,031**	2,174
Other pension costs	**1,246**	1,114
	70,146	63,333

The average monthly number of employees during the year was as follows:

	2025	2024
Employees	**1**	1

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2025	2024
£60,001 - £70,000	**1**	1

continued...

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	264,061	-	264,061
Other trading activities	1,094	-	1,094
Investment income	48	-	48
Total	265,203	-	265,203
EXPENDITURE ON			
Raising funds	307	-	307
Charitable activities			
Charitable activities	107,726	176,655	284,381
Total	108,033	176,655	284,688
NET INCOME/(EXPENDITURE)	157,170	(176,655)	(19,485)
Transfers between funds	(83,669)	83,669	-
Net movement in funds	73,501	(92,986)	(19,485)
RECONCILIATION OF FUNDS			
Total funds brought forward	(19,450)	1,473,272	1,453,822
TOTAL FUNDS CARRIED FORWARD	54,051	1,380,286	1,434,337

13. INTANGIBLE FIXED ASSETS

	Development costs £
COST	
At 1 January 2025	**1,758,209**
Additions	**18,431**
At 31 December 2025	**1,776,640**
AMORTISATION	
At 1 January 2025	**326,597**
Charge for year	**177,662**
At 31 December 2025	**504,259**
NET BOOK VALUE	
At 31 December 2025	**1,272,381**
At 31 December 2024	1,431,612

continued...

14. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 January 2025	**25,286**
Additions	**280**
At 31 December 2025	**25,566**
DEPRECIATION	
At 1 January 2025	**25,286**
Charge for year	**93**
At 31 December 2025	**25,379**
NET BOOK VALUE	
At 31 December 2025	**187**
At 31 December 2024	-

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Other debtors	**-**	688
Prepayments	**774**	1,020
	774	1,708

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Social security and other taxes	**371**	-
Pensions	**504**	278
Net wages	**1,324**	2,029
Accruals and deferred income	**2,279**	2,279
	4,478	4,586

17. MOVEMENT IN FUNDS

	At 1.1.25 £	Net movement in funds £	At 31.12.25 £
Unrestricted funds			
General fund	**54,051**	**(839)**	**53,212**
Restricted funds			
Restricted fund	**1,380,286**	**(152,691)**	**1,227,595**
TOTAL FUNDS	**1,434,337**	**(153,530)**	**1,280,807**

continued...

17. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	**111,336**	**(112,175)**	**(839)**
Restricted funds			
Restricted fund	**-**	**(152,691)**	**(152,691)**
TOTAL FUNDS	**111,336**	**(264,866)**	**(153,530)**

Comparatives for movement in funds

	At 1.1.24 £	Net movement in funds £	Transfers between funds £	At 31.12.24 £
Unrestricted fund	(19,450)	157,170	(83,669)	54,051
Restricted fund				
Restricted fund	1,473,272	(176,655)	83,669	1,380,286
TOTAL FUNDS	1,453,822	(19,485)	-	1,434,337

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted fund	265,203	(108,033)	157,170
Restricted fund			
Restricted fund	-	(176,655)	(176,655)
TOTAL FUNDS	265,203	(284,688)	(19,485)

18. RELATED PARTY DISCLOSURES

During the year, donations totalling £66,300 (2024: £55,000) were received from trustees of the charity.