

GIVE IT FORWARD TODAY

(A Company Limited by Guarantee)

REPORT AND ACCOUNTS

YEAR ENDED 31 DECEMBER 2025

Company Registration No: 08439369

Registered Charity No: 1153393



LEGAL AND ADMINISTRATIVE INFORMATION

Trustees:	Rabbi N Schiff Mr N Blair Mr H Jackson Ms L Moshal
Charity registration number:	1153393
Company registration number:	08439369
Correspondence address:	Mountcliff House 154 Brent Street London NW4 2DR
Auditor:	Goldwins Limited 75 Maygrove Road London NW6 2EG

GIVE IT FORWARD TODAY
YEAR ENDED 31 DECEMBER 2025

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GIVE IT FORWARD TODAY - Report of the Trustees
YEAR ENDED 31 DECEMBER 2025

GIFT'S MISSION AND VISION

GIFT's mission is to inspire and enable lifelong giving.

At GIFT, we transform lives by engaging the community in giving. Through education and volunteering, we use the power of philanthropy to create life-changing impact for both givers and receivers.

We work across London, Manchester and Israel, predominantly with young people, educating them, to instil in our present and future community the values of doing good deeds and making a difference.

GIFT delivers its mission through education and volunteering programmes. The volunteering programmes are designed to engage people in supporting the communities most vulnerable.

GIFT was originally established to address an issue that we witnessed both within the Jewish community and in wider society: a lack of engagement in communal and societal structure, and a disinclination to help those in need. GIFT exists to address this issue, and to provide ways for people to volunteer their time and energy – and through their experiences and learning to make them into lifelong givers.

GIFT's reach extends from primary schools to universities, workplaces to synagogue communities, young professionals to grandparents. We are proud that we inspire people of all ages, backgrounds and religious observance.





PRINCIPAL ACTIVITIES

Give It Forward Today (GIFT) is a company limited by guarantee and a registered charity. GIFT is governed by the Memorandum and Articles incorporated 11 March 2013 as amended by special resolution registered at Companies House on 19 July 2013.

GIFT delivers its mission through education and volunteering programmes. The volunteering programmes are designed to engage people in supporting the communities most vulnerable.

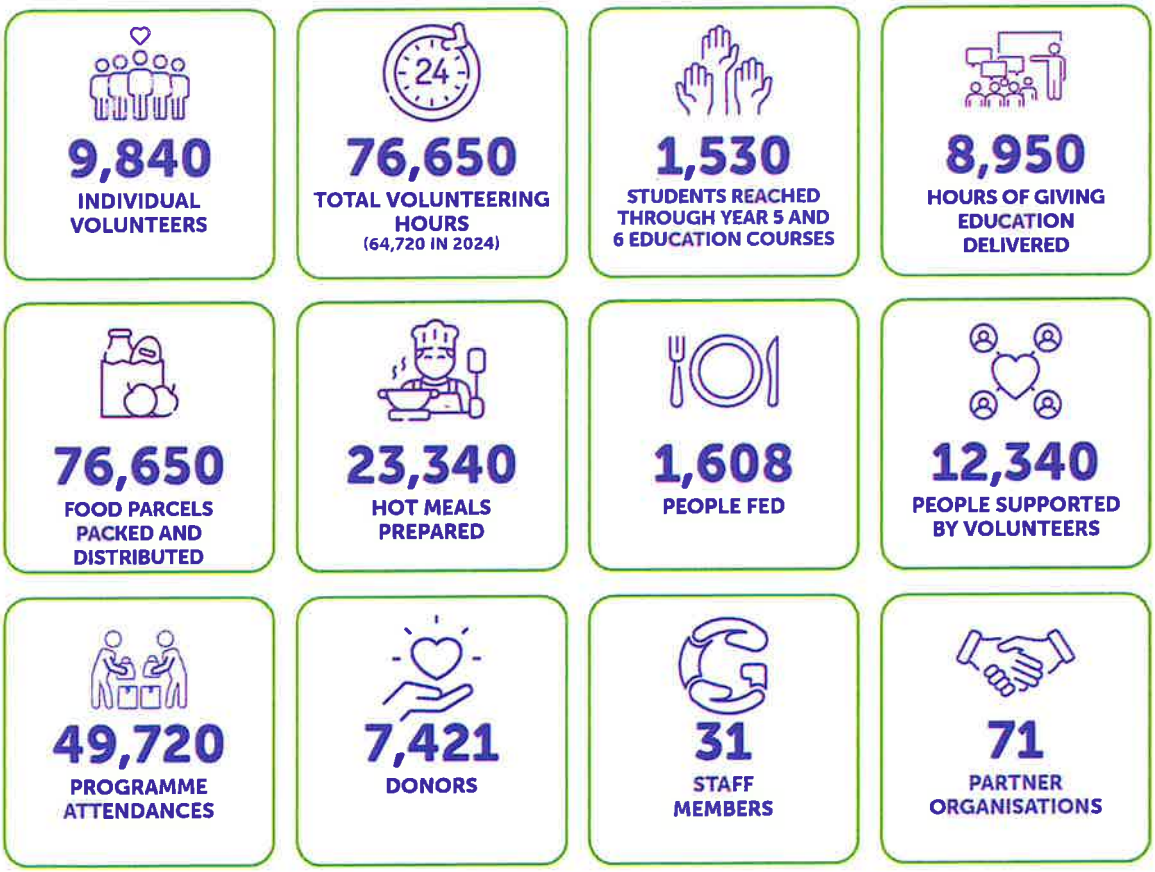
Though primarily established to support the Jewish community, we support any household which approaches us, regardless of background or faith. From the GIFT Hub, we sort donated items, and pack and distribute food parcels both locally and across London.

Since our founding 21 years ago, we have...

- distributed 870,000+ essential food parcels
- engaged 40,500+ volunteers
- delivered 17,150+ sessions in schools
- hosted 7,100+ packing sessions

2025 STATS

The following headline statistics illustrate GIFT's impact in the year ended 31 December 2025:



EDUCATION

Education is delivered through courses and once-off sessions in Primary and Secondary schools, universities, learning programmes in communities, and the use of media through the production of videos, several Podcasts and social media.

Some specific examples of education sessions we delivered in 2025:

The Year 6 Giving Course. This immersive 6-week course is a rite of passage for Year 6 students and was delivered to 700+ year-six students.

Hands-on learn-and-do sessions for students in high schools. Working in the majority of high schools, students work on practical giving projects. We ran 210+ sessions in schools this year.

Days of Giving programme for Year 10 engaging 400+ students in intensive giving activities over 5 days with complementary education programming.

Brighton volunteering trips where young people engaged in intense volunteering and education sessions over three days.

Sparks of Giving videos – 1,000+ listeners weekly. Our recently released 'The Philosophy of Giving' podcast weaves psychology and philosophy together and provides weekly education to adults worldwide.

More than 400 students volunteer each week through the Yoni Jesner, Duke of Edinburgh and Bnei Mitzvah programmes.

GIFT Summer camps run in London, Manchester and Israel. Primary school aged children spend a week of the summer learning about giving and doing practical volunteering projects and activities in their local communities.

A newly designed Year 5 course, trialled in 2025 in 6 schools, about Positive Speech. Culminating in care home visits.



VOLUNTEERING

GIFT has many programmes designed to engage volunteers in meaningful giving experiences. The programmes are developed to help some of the most vulnerable of our community, and the wider world.

We also work with schools and individuals to support them in 'incubating' their own charity projects. Some of our most successful volunteer initiatives have been started this way.

A selection of volunteering programmes that took place in 2025 include:

The GIFT Hub at Mountcliff House, Brent Street, provides an activity place for volunteer projects, a food hub for volunteer collecting, sorting and packing activities and a locker mechanism to facilitate efficient deliveries.

76,650 food parcels were packed by volunteers in our Food Hub. These were delivered weekly to 500+ households. Hundreds of volunteers ranged in ages and included groups of young professionals, families, teenagers and adults.

23,340 meals were prepared in our Giving Kitchen. 60+ Volunteers attend weekly cooking sessions where hot, nutritious meals are delivered to 400+ vulnerable households.

In both London and Tel Aviv GIFT runs projects feeding the homeless of the city. 140 teenagers cooked, prepared and delivered meals to homeless people. This is set to be a bi-monthly project.

Incubator projects – We work with young people nurturing projects at their earliest stages to help the community, empower young people, and develop leadership skills. Examples include:

Beyond the Label – a fashion show for women and girls who have experienced real challenges, both physically and mentally. This sell-out event truly celebrates the power and individuality of women and engages 50+ volunteers who give their services for free, including styling, clothes, hair and make-up artists.



Green Closet – Teenagers collect and sell clothes on apps such as Vinted. The money raised is used to purchase shopping vouchers for teenagers from our recipient families.

INNOVATIONS IN 2025

The GIFT Storybook – an illustrated book series for primary school children with complementary lessons, inspiring the next generation of givers.

Cuppa Kindness (London) – a warm, welcoming space where volunteers and older or isolated individuals connect over tea, conversation, and volunteering.

Homework Tutoring Club (London and Manchester) – providing academic support and confidence-building for children who need it most.

Osim Tov (Jerusalem) – volunteers take to the streets to deliver hot meals to Jerusalem's homeless and most vulnerable.

MenKind (London) – an hour of kindness and a social network for men.

OUR PARTNERSHIPS

We continued to work closely with a wide range of partners, which have been developed over several years and span a variety of sectors:

Students from several senior schools packed food parcels at the GIFT Hub, including: JFS, Gesher, Yavneh College, Immanuel College and JCOSS, Hasmonean Boys' School and Hasmonean Girls' School.

Charities in the food poverty and volunteering sector, including: Duke of Edinburgh Award, Jewish Care, FareShare, Food Bank Aid and City Harvest London.

Synagogues who garner the support of their communities in gathering and packing food parcels, including: Brondesbury Park United Synagogue, Central Synagogue and Hampstead Garden Suburb Synagogue and Hale Shuls.

Companies who host us at their offices to pack food parcels or to inspire employees to volunteer, including: EY, PWC, and Goldman Sachs.

Charities like Norwood, KisharonLangdon and Jewish Volunteers Network, who benefit from our volunteers and also engage their participants in giving activities.

Companies which donate unneeded food items to us, including: Tesco, Daniel's, Grodzinski, Morrisons and Sainsbury's.



COMMUNITY RESPONSE TO GIFT

The Trustees are delighted with the level of support and goodwill that GIFT's educational programmes and volunteering initiatives generate from the community in terms of hours, donated food and other items that are used to help the families in need. GIFT's work continues to gain a high degree of recognition and the Trustees are very pleased with the number of schools and communal organisations that actively seek out GIFT as a partner or educator. Accordingly, the Trustees are very satisfied with the progress made in the financial year.

Whilst GIFT's predominant charitable object is to focus on inspiring giving, GIFT's beneficiaries are placed in extremely high regard and the GIFT team works tirelessly to always ensure that confidentiality and discretion are well-maintained. Many recipients suffer with mental health challenges, financial problems, physical disabilities and learning difficulties, creating very trying circumstances. Due to the ongoing cost-of-living crisis, the number of GIFT beneficiaries has continued to increase year on year and we anticipate this to only continue. GIFT's cooked meals via The Giving Kitchen have been a lifeline to many.

FINANCIAL REVIEW

The Charity incurred a loss for the year of £38,280 (2024: £16,440 profit). This reflects a decline in income from donations of £2,158,819 (2024: £2,704,096). As at 31 December 2025, the Charity had net reserves of £650,800 (2024: £689,080).

The Charity is supported by donors from across the community, ranging from young professionals to major donors. We actively fundraise across all income streams: individuals, corporate sponsors, trusts and foundations, and events.

We take care to build warm, direct relationships with our funders and through effective communication about our work and our aspirations.

The support GIFT receives many times its value in volunteer acts and vital assistance given to those in need, showing young people that they can make a difference in creating a more giving and caring society.

Income is received through charitable donations. The Trustees apply these funds for charitable purposes, at their discretion.

All of the donations were applied for the direct purpose of fulfilling GIFT's objectives.

Various charity administrative expenses included payroll costs, insurance, rent and rates (on the warehouse (Hub) rented by the Charity to assist its operations) and cleaning.

The charity relies on the generosity of donors both of funds and gifts in kind. The 2025 Gift in Kind total (£1,028,190) is lower than 2024 (£1,200,000). Gift in Kind is calculated based on a methodology which values volunteer hours for payable services, as well as physical donations in kind which include food, toiletries, clothing, equipment and other goods.

The level of support in these areas has been extremely gratifying and has helped the Charity maintain its support to households in need, but the Trustees recognise the risks inherent with any form of fundraising or seeking support from the public.

PAY POLICY FOR MANAGEMENT AND STAFF

The Trustees set the pay and remuneration of employees, including key management personnel, in line with a policy that considers the resources and needs of the Charity and also prevailing market rates for charities of a similar size and nature, and the level of experience of the staff member.

In addition to this, levels of pay may be affected by the ability to recruit key management personnel and retain them in the post, which all coincides with the Charity's appointment and pay policies. All amendments to key management's pay and remuneration are discussed and agreed by the Trustees. While Trustees are considered key management personnel, no Trustee receives any remuneration or is paid expenses for their services as a Trustee.

FUNDRAISING

The Charity is committed to the highest standards in fundraising. At all times we ensure that we are respectful, open, honest and accountable to our supporters.

Our fundraising is personal and targeted and is primarily focused on individuals and institutions who have expressed interest in our work. We do not engage in fundraising activities like mass mailings or door-to-door campaigns but focus on campaigns that target those who have an interest in the work that GIFT does.

Fundraising is led by the Managing Director, the Founding Director and occasionally the Community Engagement Officer. The Trustees provide oversight of fundraising strategy and delivery. The Fundraising Team aims to adhere to methods of best practice including the Fundraising Regulator's Code of Fundraising Practice.

2025 was an extremely challenging year for fundraising. The broader philanthropic climate was difficult, and our senior directors faced a number of significant personal challenges which inevitably impacted the time and energy available for relationship-driven fundraising. As a result, the Charity recorded a deficit of £38,280 for the year, and income from donations fell to £2,158,819 (2024: £2,704,096). In response, the Trustees made a series of necessary cost reductions to manage expenditure responsibly and protect the Charity's reserves. Looking ahead to 2026, the Trustees and leadership team have reflected carefully on these challenges and have put in place a more active and structured fundraising calendar. This includes three fundraising dinners already confirmed in the diary, as well as a programme of challenge events already booked. We approach 2026 with renewed energy and confidence in our ability to grow income and re-engage our community of supporters.

The Charity does not use third-party organisations to raise funds, and under no circumstances does the Charity share the personal information of our supporters for the purposes of third-party marketing or processing.

There have been no complaints about fundraising activities reported in the year to 31 December 2025, or subsequently.

The Charity is a signatory of the Fundraising Regulator's Code of Fundraising Practice. This code was established in 2016 with an aim of setting and maintaining the standards for charitable fundraising while ensuring that fundraising is respectful, open, honest and accountable to the public. All the Charity's fundraising activities comply with the Fundraising Code and the Charity has agreed to adhere to the Code's requirement on handling any breaches of the Code or complaints about the Charity's fundraising activities.

MARKETING

Regular efforts are made to inform the public of GIFT's activities and needs through traditional and social media, with campaigns at particular times of the year to encourage donations of food and funds. GIFT's extensive activities in schools also help to increase the profile of the organisation within the community it serves. We have a growing presence on social media, which enables us to broaden our new volunteer cohorts.

KEY RISKS AND UNCERTAINTIES

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

The major risks facing the Charity are reviewed regularly at management meetings. Regular reviews of cash flow projections and budget forecasts are also undertaken, as well as a continual drive to manage expenditure.

RESERVES

The Charity needs free reserves to fulfil its charitable obligations and commitments that it engages in to continue its mission. The Charity also requires reserves to ensure continuance of these obligations in the eventuality of any unexpected revenue shortfall. As at 31 December 2025 free reserves were £539,720 (2024: £575,781).

The Trustees are satisfied that the level of free reserves is adequate to deliver our programmes and resources. Our revised policy is to maintain 2–3 months of the annual cost base as free reserves. The Board will continue to review the Charity's reserves and its policy annually; more frequently if circumstances dictate.

PLANS FOR THE FUTURE

The main activities intended to be undertaken by the Charity will continue to be the provision of regular educational and volunteering events in UK and Israel. If funds permit the Trustees aim to expand programmes to increase the number of opportunities, programmes and events that we can offer.

We intend to continue to support households with food and other support, and to expand the number of regular and ad hoc volunteers whom we enable to help the community.



IN 2026 OUR PLANS INCLUDE:

Further development of programming at GIFT Volunteer Hub, ensuring the space is filled daily with engaging volunteering opportunities for all ages.

Increase charitable giving by £1 million over 5 years, with a focus on engaging young people aged 16–30 in giving, through a number of giving technologies, to strengthen a culture of generosity, and collective impact.

Grow and sustain a vibrant volunteer network, engaging 11,000+ individual volunteers annually, empowering people to take meaningful action and experience the joy of giving.

Increase collaboration with 150+ partner organisations to amplify charitable and volunteer giving across the spectrum of the community, fostering unity, inclusion, and mutual support.

Integrate giving education as a core element of all programmes and a foundation of Judaism nurturing the values of empathy, compassion, and social responsibility.

PUBLIC BENEFIT STATEMENT

The Trustees confirm that they have complied with the duty in Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on Charities and Public Benefit.

TRUSTEES' RESPONSIBILITIES STATEMENT

The Trustees (who are also the Directors of GIFT for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial year. Under that law the Trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and the income and expenditure of the Charity for that period.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charities SORP
- make judgments and accounting estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

AUDITOR

Each of the persons who is a Trustee at the date of approval of this report confirms that:
so far as each Trustee is aware, there is no relevant audit information of which the Charity's auditor is unaware each Trustee has taken all steps that they ought to have taken as a Trustee to make them aware of any relevant audit information and to establish that the Charity's auditor is aware of that information.

Approved by the Board of Trustees and signed on its behalf by:

Mr Neil Schiff (Trustee)

SIGNATURE: _____

DATE: 26 October 2026

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF GIVE IT FORWARD TODAY

Opinion

We have audited the financial statements of Give It Forward Today for the year ended 31 December 2025 which comprise the Statement of Financial Activities, the Balance Sheet, statement of cash flows and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2025 and of its income and expenditure for the year then ended:
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF GIVE IT FORWARD TODAY

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report (incorporating the directors' report) have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of the trustees

As explained more fully in the Trustees' Responsibilities Statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF GIVE IT FORWARD TODAY

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
    - Detecting, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
    - Detecting of the risks of fraud and responding whether they have knowledge of any actual or suspected fraud;
    - The internal controls in place to mitigate risks related to fraud or non-compliance with laws and regulations.
- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.
- We performed analytical procedures to detect any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities]. This description forms part of our auditor's report.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF GIVE IT FORWARD TODAY

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Nabeel Shahzad

Nabeel Shahzad (Senior Statutory Auditor) for and on behalf of
Goldwins Limited
Statutory Auditor Chartered Accountants
75 Maygrove Road
West Hampstead
London NW6 2EG
Date: 27 October 2026

GIVE IT FORWARD TODAY

Statement of financial activities

(incorporating an income and expenditure account)

For the year ended 31 December 2025

	Note	Unrestricted funds £	Restricted funds £	**2025 Total funds £**	2024 Total funds £
Income from:					
Donations	3	2,106,088	-	**2,106,088**	2,655,935
Charitable activities:	4				
Families		-	52,731	**52,731**	48,161
Gifts In Kind - fair value		-	1,028,190	**1,028,190**	1,200,000
Investment income		2,228	-	**2,228**	4,729
Other income	5	-	-	**-**	-
Total income		2,108,316	1,080,921	**3,189,237**	3,908,825
Expenditure on:					
Raising funds	6	259,309	-	**259,309**	527,347
Charitable activities:	6				
Families		1,276,818	49,087	**1,325,905**	1,459,700
Gifts In Kind - fair value		-	1,028,190	**1,028,190**	1,200,000
Education		614,113	-	**614,113**	705,338
Total expenditure		2,150,240	1,077,277	**3,227,517**	3,892,385
Net income/(expenditure) before net gains / (losses) on investments		(41,924)	3,644	**(38,280)**	16,440
Net gains / (losses) on investments		-	-	**-**	-
Net income/(expenditure) for the year	7	(41,924)	3,644	**(38,280)**	16,440
Transfers between funds		-	-	**-**	-
Net movement in funds		(41,924)	3,644	**(38,280)**	16,440
Reconciliation of funds:					
Total funds brought forward		645,027	44,053	**689,080**	672,640
Total funds carried forward		603,103	47,697	650,800	689,080

All of the above results are derived from continuing activities.

There were no other recognised gains or losses other than those stated above.

The attached notes form part of these financial statements.

Balance sheet
As at 31 December 2025

	Note	2025 £	2025 £	2024 £	2024 £
Fixed assets:					
Tangible assets	10		**63,383**		69,246
			63,383		69,246
Current assets:					
Debtors	11	**333,589**		179,484	
Cash at bank and in hand		**409,713**		593,227	
		743,302		772,711	
Liabilities:					
Creditors: amounts falling due within one year	12	**155,885**		152,877	
Net current assets			**587,417**		619,834
Total assets less current liabilities					
Total net assets	13		**650,800**		689,080
Funds	14				
Restricted funds			**47,697**		44,053
Unrestricted funds:					
General funds					
Total unrestricted funds			**603,103**		645,027
Total funds			**650,800**		689,080

The financial statements have been prepared in accordance with the special provisions for small companies under Part15 of the Companies Act 2006.

Approved by the trustees on 26th October 2026
and signed on their behalf by:

N. Schiff

Neil Schiff
Trustee

Company registration no. 08439369

The attached notes form part of the financial statements.

GIVE IT FORWARD TODAY

Statement of cash flows
For the year ended 31 December 2025

	Note	2025 £	2025 £	2024 £	2024 £
Cash flows from operating activities:					
Net cash provided by / (used in) operating activities	15		**(183,514)**		7,360
Cash flows from investing activities:					
Interest/ rent/ dividends from investments		-		-	
Purchase of property, plant and equipment equipment		-		-	
Cash provided by / (used in) investing activities			-		-
Cash flows from financing activities:					
Repayments of borrowing		-		-	
Cash inflows from new borrowing		-		-	
Cash provided by / (used in) financing activities			-		-
Change in cash and cash equivalents in the year			**(183,514)**		7,360
Cash and cash equivalents at the beginning of the year			**593,227**		585,867
			-		-
Cash and cash equivalents at the end of the year	16		**409,713**		593,227

GIVE IT FORWARD TODAY
For the year ended 31 December 2025
Notes to the Financial Statements

1 Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP FRS 102) and the Companies Act 2006.

The charitable company meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

b) Going concern

The trustees consider that there are no material uncertainties about the charitable company›s ability to continue as a going concern. The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred. Income received in advance for the provision of specified service is deferred until the criteria for income recognition are met.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is a treated as a contingent asset and disclosed if material.

d) Donations of gifts, services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised so refer to the trustees' annual report for more information about their contribution.

On receipt, donated gifts in kind, professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

f) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

1 Accounting policies (continued)

g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise of trading costs and the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose.
- Expenditure on charitable activities includes the costs of delivering services and other activities undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity›s activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 6.

i) Operating leases

Rental charges are charged on a straight-line basis over the term of the lease.

j) Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £1,000. Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

- Fixtures and fittings	25% RB
Motor vehicles	25% RB

k) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

l) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

m) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2 Detailed comparatives for the statement of financial activities

	2024 Unrestricted £	2024 Restricted £	2024 Total £
Income from:			
Donations	2,655,935	-	2,655,935
Charitable activities:			
Families	-	48,161	48,161
Gifts In Kind - fair value	-	1,200,000	1,200,000
Investment income	4,729	-	4,729
Other income			
Total income	2,660,664	1,248,161	3,908,825
Expenditure on:			
Raising funds	527,347	-	527,347
Charitable activities:			
Families	1,409,465	50,235	1,459,700
Gifts In Kind - fair value	-	1,200,000	1,200,000
Education	705,338	-	705,338
Total expenditure	2,642,150	1,250,235	3,892,385
Net income / expenditure before gains / (losses) on investments	18,514	(2,074)	16,440
Net gains / (losses) on investments	-	-	
Net income / expenditure	18,514	(2.074)	16,440
Transfers between funds	-	-	
Net movement in funds	18,514	(2,074)	16,440
Reconciliation of funds:			
Total funds brought forward	626,513	46,127	672,640
Total funds carried forward	645,027	44,053	689,080

3 Income from donations and legacies

	2025 Unrestricted	2025 Restricted	2025 Total	2024 Unrestricted	2024 Restricted	2024 Total
	£	£	£	£	£	£
Donations	2,106,088	-	**2,106,088**	2,655,935	-	2,655,935
	2,106,088	-	**2,106,088**	2,655,935	-	2,655,935

4 Income from charitable activities

	2025 Unrestricted	2025 Restricted	2025 Total	2024 Unrestricted	2024 Restricted	2024 Total
Families	£	£	£	£	£	£
Families	-	52,731	52,731	-	48,161	48,161
Total	-	52,731	**52,731**	-	48,161	48,161
Other charitable activities						
Gifts In Kind	-	1,028,190	**1,028,190**	-	1,200,000	1,200,000
Total	-	1,028,190	**1,028,190**		1,200,000	1,200,000
Total income from charitable activities	-	1,080,921	**1,080,921**	-	1,248,161	1,248,161

5 Other income

	2025 Unrestricted	2025 Restricted	2025 Total	2024 Unrestricted	2024 Restricted	2024 Total
	£	£	£	£	£	£
Other income	-	-	-	-	-	-

6 Analysis of expenditure

	Basis of allocation	Cost of raising funds	Charitable activities					
		General	Education	Families	Gifts In Kind	Support costs	**2025 Total**	2024 Total
		£	£	£	£	£	**£**	£
Staff costs	Direct	116,335	259,859	465,290	-	132,898	**974,382**	955,803
Other fundraising costs	Direct	103,587			-	-	**103,587**	224,046
Families	Direct			118,480		-	**118,480**	432,416
Education	Direct	-	84,925	f-	-	-	**84,925**	248,419
Gifts In Kind	Direct	-	-	-	1,028,190	-	**1,028,190**	1,200,000
Support costs								
Staff costs			-	-	-	-	-	22,466
Other support costs		1,046	77,624	205,361	-	633,922	**917,953**	809,235
		220,968	422,408	789,131	1,028,190	766,820	**3,227,517**	3,892,385
Support costs		38,341	191,705	536,774	-	(766,820)	-	-
Total expenditure 2025		**259,309**	**614,113**	**1,325,905**	**1,028,190**	-	**3,227,517**	**3,892,385**
Total expenditure 2024		381,184	760,762	1,550,439	1,200,00	-	-	3,892,385

Of the total expenditure, £2,150,240 was unrestricted (2024: £2,642,150) and £1,077,277 was restricted (2024: 1,250,235).

6a Analysis of expenditure (prior year)

	Basis of allocation	Cost of raising funds	Charitable activities					
		General	Education	Families	Gifts In Kind	Support costs	**2024 Total**	2023 Total
		£	£	£	£	£	**£**	£
Staff costs								
Other fundraising costs	Direct	124,462	255,617	469,194	-	106,530	**955,803**	777,472
Families	Direct	224,046	-	-	-	-	**224,046**	75,549
Education	Direct	-	-	432,416	-	-	**432,416**	418,625
Gifts In Kind	Direct	-	248,419	-	-	-	**248,419**	106,079
	Direct	-	-	-	1,200,000	-	**1,200,000**	1,074,000
Support costs								
Staff costs		-						
			-	-	-	22,466	**22,466**	22,454
Other support costs		1,819	102,448	216,851	-	488,117	**809,235**	901,700
		350,327	606,484	1,118,461	1,200,000	617,113	3,892,385	3,375,879
Support costs		30,857	154,278	431,978	-	(617,113)	-	-
Total expenditure 2024		**381,184**	**760,762**	**1,550,439**	**1,200,000**	-	**3,892,385**	-
Total expenditure 2023		185,495	546,220	1,570,164	1,074,000		-	3,375,879

Of the total expenditure, £2,642,150 was unrestricted (2023: £1,997,885) and £1,250,235 was restricted (2023: 1,377,994).

7 Net income / (expenditure) for the year

This is stated after charging / (crediting):	2025 £	2024 £
Operating lease rentals:		
Property	-	-
Depreciation	**5,864**	7,819
Auditor's remuneration:		
Audit fees	**3,667**	3,667

8 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:	2025 £	2024 £
Salaries and wages	**860,165**	867,216
Social security costs	**95,445**	95,849
Employer`s pension	**14,371**	15,204
Other staff costs	**4,401**	-
	974,382	978,269

The following number of employees received employee benefits (excluding employer pension) during the year between:

	2025 No.	2024 No.
£60,000 - £69,999	**1**	1
£70,000 - £79,999	**1**	1

The total remuneration of the key management personnel was £110,065 (2024: £125,380).

The charity trustees were not paid or received any other benefits from employment with the Company in the year (2024: Nil). Neither were they reimbursed expenses during the year (2024: Nil). No charity trustee received payment for professional or other services supplied to the charity (2024: Nil).

Staff numbers

The average number of employees (head count based on number of staff employed) during the year was as follows:

	2025 No.	2024 No.
Charitable activities	**28**	28
	28	28

9 Taxation

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

10 Tangible fixed assets

	Motor vehicles	Fixtures and fittings	**Total**
		£	**£**
Cost			
At the start of the year	21,000	73,713	**94,713**
Additions in year			
Disposals in year	-	-	-
At the end of the year	21,000	73,713	**94,713**
Depreciation			
At the start of the year	6,562	18,904	**25,466**
Charge for the year	3,610	2,254	**5,864**
Eliminated on disposal	-	-	-
At the end of the year	10,172	21,158	**31,330**
Net book value			
At the end of the year	10,828	52,555	**63,383**
At the start of the year	14,437	54,809	**69,246**

All of the above assets are used for charitable purposes.

11 Debtors

	2025	2024
	£	£
Trade debtors	**19,425**	41,929
Other debtors	**314,164**	137,555
	333,589	179,484

12 Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	**59,928**	54,392
Other creditors	**95,957**	98,485
	155,885	152,877

13 Analysis of net assets between funds

	General unrestricted £	Designated £	Restricted £	Total funds £
Tangible fixed assets	63,383	-	-	63,383
Net current assets	539,720	-	47,697	587,417
Net assets at the end of the year	603,103	-	47,697	650,800

13a Analysis of net assets between funds (prior year)

	General unrestricted £	Designated £	Restricted £	Total funds £
Tangible fixed assets	69,246	-	-	69,246
Net current assets	575,781	-	44,053	619,834
Net assets at the end of the year	645,027	-	44,053	689,080

14 Movements in funds

	At the start of the year £	Incoming resources & gains £	Outgoing resources & losses £	Transfers £	At the end of the year £
Restricted funds:					
Families	44,053	52,731	(49,087)	-	47,697
Gifts In Kind	-	1,028,190	(1,028,190)	-	-
Total restricted funds	44,053	1,080,921	(1,077,277)	-	47,697
Unrestricted funds:					
General funds	645,027	2,108,316	(2,150,240)	-	603,103
Total unrestricted funds	645,027	2,108,316	(2,150,240)	-	603,103

Purposes of restricted funds

Other restricted funds: Funds collected and distributed to individuals or groups with medical and welfare needs due to illness, infirmity or impoverishment.

Families: Specific cases where there is a dire need for assistance and GIFT makes decisions on this and what payments are forthcoming to attend to their needs at various times.

14a Movements in funds (prior year)

	At the start of the year £	Incoming resources & gains £	Outgoing resources & losses £	Transfers £	At the end of the year £
Restricted funds:					
Families	46,127	48,161	(50,235)	-	44,053
Gifts In Kind	-	1,200,000	(1,200,000)	-	-
Total restricted funds	46,127	1,248,161	(1,250,235)	-	44,053
Unrestricted funds:					
General funds	626,513	2,660,664	(2,642,150)		645,027
Total unrestricted funds	626,513	2,660,664	(2,642,150)		645,027

15 Reconciliation of net income / (expenditure) to net cash flow from operating activities

	2025	2024
	£	
Net income / (expenditure) for the reporting period (as per the statement of financial activities)	**(38,280)**	16,440
Depreciation	**5,864**	7,819
(Increase)/ decrease in debtors	**(154,105)**	(20,995)
Increase/ (decrease) in creditors	**3,007**	4,096
Net cash provided by / (used in) operating activities	**(183,514)**	7,360

16 Analysis of cash and cash equivalents

	At 1 January 2025	Cash flows	Other changes	**At 31 December 2025**
	£	£	£	**£**
Cash at bank and in hand	593,227	(183,514)	-	**409,713**
Total cash and cash equivalents	593,227	(183,514)	-	**409,713**

17 Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	Property	
	2025	2024
	£	£
Less than 1 year	17,033	27,750
1 - 5 years	0	111,000
	17,033	138,750

18 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The Jewish Futures Trust "JFT" is liable to contribute a sum not exceeding £1 in the event of the charity being wound up.

19 Related party transactions

GIFT is a member of the JFT. From 1 September 2016 JFT became the central operational hub of various back office functions that supported itself and its group charities including running head office premises, finance, production and publicity and fundraising. JFT has recharged GIFT £295,573 in the year (£271,197 in 2024).

The following amounts were due to charities within the JFT group, interest free.
To JFT £5,834 (2024 £8,024); To Aish £75 (2024 £516).
During the course of the year the Charity received donations from JFT of £150,086 (2024 £113,500)

Rabbi N Schiff, A trustee is CEO and founder of JFT

Included in donations are £60,000 (2024 £60,000) from trustees

20 Ultimate parent undertaking and controlling part

The Company is a 100% subsidiary of Jewish Futures Trust Limited, a limited liability company, registered number 07884678 and a registered charity number 1151066. Jewish Futures Trust is involved in public education and cultural activities.

The Trustees regard Jewish Futures Trust Limited as the immediate and ultimate parent company. Jewish Futures Trust prepares consolidated annual accounts, including the results of the Company. A copy of the consolidated accounts can be obtained from the JFT head office at Mountcliff House, 154 Brent Street, London NW4 2DR.