Coller Family Foundation

(previously registered as The JC Eudaimonia Foundation)

Report and financial statements (unaudited)

Year ended 31 March 2026

Company Limited by Guarantee
Registration Number
09134082

Charity Registration Number
1158814

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Reference and administrative details 31 March 2026

Trustees	Jeremy Joseph Coller Jonathan Danziger Coller Steven Michael Daniels Peter Clifford Leach David Norman Marks
Registered address	3rd Floor 64 North Row London W1K 7DA
Company registration number	09134082
Charity registration number	1158814
Independent examiner	Buzzacott Audit LLP 130 Wood Street London EC2V 6DL
Bankers	Barclays Bank UK PLC 2 Victoria Street Westminster SW1H 0ND

The trustees present their annual report together with the financial statements of the charitable company for the year 1 April 2025 to 31 March 2026. Until 11 December 2025, Coller Family Foundation was registered under the name of The JC Eudaimonia Foundation. The annual report serves the purposes of both a trustees' report and a directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the 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 (FRS102).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

Coller Family Foundation was incorporated as a company limited by guarantee in England and Wales on 16 July 2014 with company number 09134082. The company is also a charity registered in England and Wales with number 1158814. During the year, the charity changed its name from The JC Eudaimonia Foundation to Coller Family Foundation with effect from 11 December 2025. There has been no change to the charity's legal status or activities, and the financial statements represent the same reporting entity throughout the current and prior periods.

The principal object of the Foundation is to apply its income for general charitable purposes.

Methods of appointment or election of Trustees

The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association.

Organisational structure and decision making

The Foundation is governed by its Memorandum and Articles of Association, dated 16 July 2014, by a Board of Trustees, who are recorded on page one. The Trustees are responsible for the management of the Foundation's business, including setting policies and strategy and approving budgets for the Foundation.

Policies adopted for the induction and training of Trustees

All Trustees must have had experience of managing businesses at a senior level and are required to undertake any relevant courses on the structure and operation of charities as are deemed necessary.

Key Management Personnel

The Trustees do not receive any remuneration or benefits. Trustee expenses are disclosed within note 5 of the financial statements.

Risk management

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

OBJECTIVES AND ACTIVITIES

Principal activities
Coller Family Foundation is registered as a charity in England and Wales. The Trustees confirm that they have had regard to the Charity Commission guidance on public benefit when reviewing and setting the Foundation's aims and objectives. Its principal activities are focused on supporting a number of registered charities with an emphasis on welfare, education and cultural causes.

Achievements and Performance
The Foundation made grants and donations to 12 (2025: 13) different entities in the period.

FINANCIAL REVIEW

Financial report for the year
During the year, the total income increased to £770,304 (2025: £230,120). The income in the year was primarily driven by a grant from the Jeremy Coller Foundation of £508,600 and a donation from Jeremy Coller of £200,000 to support the entities grant making.

In 2026, Coller Family Foundation made direct grants of £740,000 (2025: £490,000) and incurred other costs of £9,555 (2025: £3,679) and a foreign exchange loss of £5,441 (2025: £2,269) resulting in total expenditure of £754,996 (2025: £495,948).

Reserves Policy
The Trustees have determined that holding a large quantity of reserves is unnecessary as the benefactors are able to provide additional funding as requirements dictate and there are currently no long term commitments.

At the end of the year, the Foundation held reserves of £249,241 (2025: £233,933). This was entirely comprised of general funds.

Financial position
The business model of the charity is such that its charitable activities are limited to making grants following trustee review of available funds and the funders' intended future donations. To date, it has made no long term commitments, funding only one year grants or shorter. The trustees have reviewed forecasts covering the period of 12 months from the date of approval of these financial statements which indicate the charity will have sufficient funds to meet it liabilities as they fall due for that period, which are £nil, as well as covering a schedule of grants that are under review.

The Trustees consider that as a result of the charity's operating model explained above, even if no further funding is received in the 12 months period, the charity has sufficient cash reserves to pay all committed costs. As a result, the Trustees consider it appropriate for the financial statements to be prepared on a going concern basis.

FUTURE PLANS

The Foundation will continue to develop a grant programme with new and existing grantees, with an emphasis on welfare, education and cultural causes.

Statement of trustees responsibilities

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

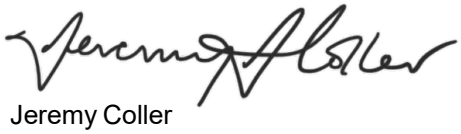
Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, 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 Charity SORP (FRS102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to the small companies regime as set out in part 15 of the Companies Act 2006.

Approved by order of the members of the Board of Trustees and signed on their behalf by:



Jeremy Coller
Trustee

Date: 22/10/2026

Independent examiner's report to the Trustees of the Coller Family Foundation

I report to the charity trustees on my examination of the financial statements of the charitable company for the year ended 31 March 2026.

Responsibilities and basis of report

As the trustees of the charitable company (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 ('the 2006 Act').

Having satisfied myself that the financial statements of the charitable 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 financial statements 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

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a member of the ICAEW.

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

- accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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
- the financial statements have not been prepared in accordance with the methods and principles of the "Accounting and Reporting by Charities: the 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)."

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.

Buzzacott Audit LLP

Alison Pyle
Buzzacott Audit LLP
130 Wood Street
London
EC2V 6DL

23 October 2026

	Notes	**Unrestricted funds 2026 £**	Unrestricted funds 2025 £
Income			
Donations	1	**758,600**	230,000
Investment income	2	**11,704**	120
Total income		**770,304**	230,120
Expenditure			
Charitable activities:			
. Grants payable	3	**749,555**	493,679
. Foreign exchange loss		**5,441**	2,269
Total expenditure		**754,996**	495,948
Net income/(expenditure) and net movement in funds		**15,308**	(265,828)
Total funds at 1 April 2025		**233,933**	499,761
Total funds at 31 March 2026		**249,241**	233,933

All funds are unrestricted and relate to continuing activities, during the above two financial periods.

The statement of financial activities includes all gains and losses recognised in the year. The notes on pages 13 to 14 form part of these financial statements.

Balance sheet (unaudited) 31 March 2026

	Notes	2026 £	2026 £	2025 £	2025 £
Current assets					
Debtors	7	**50,000**		225,148	
Cash at bank and in hand	8	**204,845**		10,235	
		254,845		235,383	
Current liabilities					
Creditors: amounts falling due within one year	9	**(5,604)**		(1,450)	
Total net assets			**249,241**		233,933
The funds of the charity:					
Unrestricted funds			**249,241**		233,933
			249,241		233,933

For the year ended 31 March 2026, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. No member of the Company has deposited a notice, pursuant to Section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The Trustees acknowledge their responsibilities for ensuring that the Company keeps accounting records which comply with Section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the Company as at the end of the financial year and of its profit or loss for the 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 accounts, so far as applicable to the Company.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



Jeremy Coller
Chair

Date: 22/10/2026

Registered number: 09134082

The notes on pages 13 to 14 form part of these Financial Statements.

Statement of cash flows 31 March 2026

	Notes	**2026 £**	2025 £
Cash flows from operating activities:			
Net cash provided by (used in) operating activities	A	**182,906**	(275,598)
Cash flows from investing activities:			
Interest received		**11,704**	120
Net cash provided by investing activities		**11,704**	120
Change in cash and cash equivalents in the year		**194,610**	(275,478)
Cash and cash equivalents at 1 April 2025	B	**10,235**	285,713
Cash and cash equivalents at 31 March 2026	B	**204,845**	10,235

Notes to the statement of cash flows for the year to 31 March 2026.

A Reconciliation of net movement in funds to net cash provided by operating activities

	2026 £	2025 £
Net movement in funds (as per the statement of financial activities)	**15,308**	(265,828)
Adjustments for:		
Interest receivable	**(11,704)**	(120)
Decrease in debtors	**175,148**	—
Increase/(decrease) in creditors	**4,154**	(9,650)
Net cash provided by (used in) operating activities	**182,906**	(275,598)

B Analysis of changes in net debt

	2025 £	Cash flows £	**2026 £**
Cash at bank and in hand	10,235	194,610	**204,845**
Total cash and cash equivalents	10,235	194,610	**204,845**

The Financial Statements are prepared under the historical cost convention and in preparing the Financial Statements the Charity follows best practice as laid down in the Statement of Recommended Practice" Accounting and Reporting by Charities" (Charities SORP (FRS 102)) and comply with the charities (Accounts and Reports) Regulations 2008 issued under the Charities Act 2011.

General information

Coller Family Foundation is a charity and company limited by guarantee incorporated in England. The charity's registered office is 3rd Floor, 64 North Row, London W1K 7DA.

Basis of preparation

The financial statements have been prepared for the accounting period 1 April 2025 to 31 March 2026 with unaudited comparative information provided in respect to the accounting period 1 April 2024 to 31 March 2025.

These financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Coller Family Foundation 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.

The financial statements are prepared in sterling and rounded to the nearest pound.

Going concern

After making enquiries, the Trustees have a reasonable expectation that the Charity will have adequate resources to continue in operational existence for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the annual report and accounts.

Income recognition

Income is recognised once the Charity has entitlement to the income, it is probable that the resources will be received, and the monetary value of income can be measured with sufficient reliability. Income comprises donations, gift aid, and investment income and interest receivable.

Donations are recognised when the charitable company has confirmation of both the amount and the settlement date. In the event of donations pledged but not received, the amount is accrued for where the receipt is probable.

Investment income is accounted for in the period in which the Charity is entitled to receipt.

Interest receivable is included when receivable and the amount can ben measured

reliably by the charitable company; this is normally on notification of the interest paid or payable by the bank.

Foreign currency transactions and balances

Transactions in foreign currencies are recorded using the rate of exchange ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated using the rate of exchange ruling at the balance sheet date and the gains or losses on translation are included in the profit and loss account.

Charitable activities

Costs of charitable activities include grants made and an apportionment of overhead and support costs where applicable.

Grants payable are payments made to third parties in the furtherance of the charitable objectives of the Foundation. Single or multi-year grants are accounted for when the recipient has a reasonable expectation that they will receive a grant and the Trustees have agreed to pay the grant without condition, or the recipient has a reasonable expectation that they will receive a grant and any condition attaching to the grant is outside of the control of the Foundation.

Governance costs comprise costs relating to the general running of the charity as opposed to those associated with generating funds or charitable activities.

Expenditure

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the Charity to the expenditure. All expenditure is accounted for on an accruals basis.

Debtors

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

Cash at bank and in hand

Cash at bank and 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.

Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the statement of financial activities as a finance cost.

Charitable status

The Trust is a registered charity, number 1158814, and is exempt from taxation on its income and capital gains.

Judgements and key sources of estimation uncertainty

The preparation of financial statements requires the use of certain accounting estimates. It also requires management to exercise its judgement in the process of applying accounting policies. In the application of the accounting policies, Trustees are required to make judgements, estimates, and assumptions about the carrying value of assets and liabilities that are not readily apparent from other sources. The estimates and underlying 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 if the revision affects only that period, or in the period of the revision and future periods if the revision affected current and future periods.

In the view of the Trustees, no assumptions concerning the future or estimation uncertainty affecting assets or liabilities at the balance sheet date are likely to result in a material adjustment to their carrying amounts in the next financial year.

The items in the financial statements where these judgements and estimates have been made include the estimate of future income and expenditure flows for the purposes of assessing the going concern status.

1 Income from donations

	2026 £	2025 £
Donations	**708,600**	230,000
Gift Aid	**50,000**	—
	758,600	230,000

2 Investment income

	2026 £	2025 £
Bank interest	**11,704**	120

3 Charitable activities

The charity made grants to the following institutions:

Grants payable	2026 £	2025 £
Recipients		
West London Synagogue	**300,000**	—
Jewish Care	**100,000**	130,000
Community Security Trust	**100,000**	100,000
Holocaust Educational	**100,000**	100,000
The Tribe of Nova Foundation	**25,000**	—
Jewish Learning Exchange	**25,000**	—
The Gesher Trust	**25,000**	—
March of the Living	**20,000**	10,000
Wiener Holocaust Library	**15,000**	15,000
Jewish Leadership Council	**10,000**	25,000
JW3 Development	**10,000**	10,000
StandWithUs	**10,000**	—
Kisharon Langdon	**—**	25,000
Norwood	**—**	25,000
ELNET UK Limited	**—**	25,000
World Jewish Relief	**—**	10,000
United Synagogue	**—**	10,000
EMYG 2024 Ltd	**—**	5,000
	740,000	490,000
Support of grant making activities		
Governance costs (note 4)	**9,555**	3,679
	749,555	493,679

4 Governance costs

	2026 £	2025 £
Independent examiner's fee	**5,930**	—
Accountancy fees	**3,564**	3,244
Bank charges	**61**	435
	9,555	3,679

5 Trustees' remuneration

The Foundation has no employees.

No trustees (2025 – none) received any remuneration. No expenses (2025 – none) were reimbursed to, or paid on behalf of, any trustees. The key management personnel of the charity are the trustees.

6 Taxation

Coller Family Foundation is a registered charity and therefore is not liable to income tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

7 Debtors

	2026 **£**	2025 £
Gift Aid receivable	**50,000**	225,148

8 Cash at bank and in hand

	2026 **£**	2025
J P Morgan International Bank Ltd (GBP)	—	5,042
J P Morgan International Bank Ltd (USD)	—	5,193
Barclays Bank (GBP)	**204,845**	—
	204,845	10,235

9 Creditors (amounts falling due within one year)

	2026 **£**	2025 £
Accrued expenditure	**5,604**	1,450

10 Related party transactions

During the year, the charity received a donation of £508,600 (2025: £230,000) from the Jeremy Coller Foundation, an entity with which several trustees are in common with Coller Family Foundation. The charity received a donation of £200,000 (2025: £nil) from Jeremy Coller, a Trustee. A debtor relating to the associated gift aid on the donation made remains on the balance sheet at £50,000 (2025: £225,148). There are no further transactions to disclose (2025: none).

11 Controlling party

During the year the affairs of the Charity were managed and controlled by its Trustees.