Company Registration Number - 09146153

The Charity Registration Number is - 1170816

Jesbrow Foundation

Report and Accounts

31 March 2026

Jesbrow Foundation

The Charity Registration Number is - 1170816

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Jesbrow Foundation

Company Registration Number - 09146153

Trustees' Annual Report for the year ended 31 March 2026

The Trustees present their Report and Accounts for the year ended 31 March 2026, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The charity name.

The legal name of the charity is:- Jesbrow Foundation.

The charity's areas of operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1170816.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as a company limited by guarantee, registered under the Companies Act 2006. The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation

The governing document is dated 15 November 2016

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity are:-

14 Belvedere Court
Lyttelton Road
London N2 0AG
Telephone 01202 789430

Email Address N/A Web address N/A

The registered office of the charity for Companies Act purposes is:-

Alum House
5 Alum Chine Road, Bournemouth
Dorset, BH4 8DT

Jesbrow Foundation

Company Registration Number - 09146153

Trustees' Annual Report for the year ended 31 March 2026

The Trustees in office on the date the report was approved were:-

Rabbi A Jesner

Mrs P Seal

Mr Barry Sklan (appointed 18th May 2026)

The following persons served as Trustees during the year ended 31 March 2026 :-

Mr C R A Nixon (resigned 18th May 2026)

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the accounts (other than shown above).

All the trustees are also members of the charity.

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

To advance education and relieve sickness and preserve the health for the benefit of the public, in particular but not exclusively disabled people, by providing funds as the Trustees see fit to further said objects.

The main activities undertaken in relation to those purposes during the year.

During the year the charity has made grants to eighteen different charities primarily to help prevent or provide relief from poverty as well as helping in other areas that benefit society as whole such as providing help at a very basic level for the provision of food and shelter via supporting other charitable organisations involved in relevant fields.

The main activities undertaken during the year to further the charity's purpose for the public benefit.

The trustees believe that by considering all applications from the public on a regular basis and providing financial help to carefully selected charitable organisations that work to benefit the public they operate within this definition. Financial assistance is made via funding registered charities with in the UK from donations and investment income. The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

The main achievements and performance of the charity during the year.

During the year the Jesbrow Foundation provided grants to eighteen charities totalling £98,700. The majority of the recipients were connected to the Jewish faith but there were funds provided to a wide range of good causes that benefit the public good including education, assistance alleviating hunger and providing shelter.

Trustees' Annual Report for the year ended 31 March 2026

The difference the charity's performance during the year has made to the beneficiaries of the charity.

The funding provided to the eighteen charities that have received support during the year has been of considerable benefit, particularly at a time when charities continue to face significant financial pressures. Public giving has declined in recent years, while government funding has also reduced as a proportion of voluntary sector income. At the same time, charities are experiencing increased operating costs and growing demand for their services. Against this challenging financial backdrop, the support provided during the year has enabled the recipient charities to continue and strengthen their valuable work.

The degree to which the achievements and performance during the year have benefited wider society.

The trustees have supported a wide range of projects to help educate, support and protect vulnerable people, either directly or by helping those who provide this help, that otherwise would have fallen upon the state thus providing a real benefit to society as a whole.

Investment performance against the investment objectives.

Investment performance during the year increased slightly compared to the 2025 year.

During the financial year the we note that UK equities had performed strongly, with the FTSE 100 reaching new record levels and closing the year at 10,176 points on 31 March 2026, representing an increase of approximately 19% over the financial year. We also note that, although inflation had fallen significantly from the highs experienced in previous years, inflationary pressures remained and the economic outlook continued to be influenced by geopolitical uncertainty and movements in energy prices.

The investments held comprise a well-diversified portfolio across a range of asset classes, including equities, fixed interest and alternative investments. The portfolio is managed with the objective of achieving a balance between investment growth, income generation and the preservation of capital, while seeking to manage investment risk through diversification and the selection of established, financially sound investments.

The charity currently holds mix of fixed interest, equity and alternative investments and the value of these has increased in during the financial year.

The Trustees continue to rely on professional advice from the stockbroker.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

It is a requirement for the charity to have between three and six trustees. New trustees are appointed by the board who have the necessary skills, experience and ethical beliefs to benefit the charity as a whole.

Bankers	HSBC 59 Old Christchurch Road Bournemouth BH1 1EH
Solicitors	Laceys Solicitors 5 Poole Road Bournemouth BH2 5QL
Investment advisors	Farley & Thompson Pine Grange Bath Road Bounemouth BH1 2NU
Accountants	Simpson & Associates Accountants Ltd 5 Alum Chine Road Bournemouth BH4 8DT

Jesbrow Foundation

Company Registration Number - 09146153

Trustees' Annual Report for the year ended 31 March 2026

Financial review

The charity's financial position at the end of the year ended 31 March 2026

The financial position of the charity at 31 March 2026 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2026 £	2024 5
Net income (deficit)	205,201	64,165
Unrestricted Revenue Funds available for the general purposes of the charity	2,277,061	2,071,860
Total Funds	2,277,061	2,071,860

Financial review of the position at the reporting date, 31 March 2026

The Trustees consider the financial performance of the charity this year to be steady compared to the 2025 year. Donations received were lower than 2025 (£170 compared to £234). Investment income at £97,539 was £3,013 higher than 2025. The charity achieved a net income of £205,201 compared to a surplus of £64,166 in 2025. Unrestricted funds are £2,277,061 at year end (compared to £2,071,860 in 2025). The charity spent £115,966 towards its charitable activities during the year.

Policies on reserves.

The charity's policy on reserves is to maintain sufficient funds in cash to provide at least six months funding in advance. Surplus funds are invested to provide an ongoing income with capital growth to try and off-set the financial risks associated with inflation so that it can continue with its aims and objectives into the future without reliance on raising donations.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Jesbrow Foundation

Company Registration Number - 09146153

Trustees' Annual Report for the year ended 31 March 2026

Details of The Independent Examiner

Mr Luke Piper FCCA - Independent Examiner

Association of Chartered Certified Accountants

Simpson & Associates (Accountants) Ltd

Alum House, 5 Alum Chine Road

Bournemouth

Dorset

BH4 8DT

Statement of the Directors Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and 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 business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

Trustees' Annual Report for the year ended 31 March 2026

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. 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.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 11 to 31.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016).

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 29 October 2026

SIGNED
Rabbi A Jesner
Director and Trustee

Jesbrow Foundation

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 31 March 2026

I report to the Trustees on my examination of the financial statements of the charitable company on pages 11 to 31 for the year ended 31 March 2026 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and under the historical cost convention and the accounting policies set out on pages 16 to 19.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 7, you, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

a) examine the financial statements of the charity under Section 145 of the Act;

b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Jesbrow Foundation

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by Section 386 of the Companies Act 2006 and Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in section 396 of the Companies Act 2006 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;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

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

Signed:-

Mr Luke Piper FCCA - Independent Examiner

Association of Chartered Certified Accountants

Simpson & Associates (Accountants) Ltd
Alum House, 5 Alum Chine Road
Bournemouth
Dorset
BH4 8DT

This report was signed on 30 October 2026

Jesbrow Foundation - Statement of Financial Activities for the year ended 31 March 2026

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 March 2026, as required by the Companies Act 2006)

	SORP	Current Year Unrestricted Funds	Current Year Restricted Funds	Current Year Total Funds	Prior Year Total Funds
		2026	2026	2026	2025
		£	£	£	£
Income & Endowments from:					
Donations & Legacies	A1	170	-	**170**	234
Investments	A4	97,539	-	**97,539**	94,525
Total income	**A**	**97,709**	**-**	**97,709**	**94,759**
Expenditure on:					
Charitable activities	B2	115,966	-	**115,966**	71,652
Total expenditure	**B**	**115,966**	**-**	**115,966**	**71,652**
Net gains on investments	B4	223,458	-	**223,458**	41,059
Net income for the year		**205,201**	**-**	**205,201**	**64,165**
Net income after transfers	**A-B-**	**205,201**	**-**	**205,201**	**64,165**
Net movement in funds		**205,201**	**-**	**205,201**	**64,165**
Reconciliation of funds:-	**E**				
Total funds brought forward		2,071,860	-	**2,071,860**	2,007,695
Total funds carried forward		**2,277,061**	**-**	**2,277,061**	**2,071,860**

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A Statement of Total Recognised Gains and Losses is included as a primary statement in these accounts.

All the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations

The notes attached on pages 16 to 31 form an integral part of these accounts.

Jesbrow Foundation - Statement of Financial Activities for the year ended 31 March 2026

Statement of Total Recognised Gains and Losses for the year ended 31 March 2026

	2026 £	2025 £
Surplus for the year :-		
Net excess of income over expenditure from operations before tax	(18,257)	23,107
Income from operations before tax in the Statement of Financial Activities	**(18,257)**	**23,107**
Realised gains (losses) on the disposal of investments	134,367	(36,647)
Surplus as shown in the Income and Expenditure account	**116,110**	**(13,540)**
Add/(deduct) non income and expenditure items:-		
Unrealised gains on investments	89,091	77,705
Net Movement in funds before taxation	**205,201**	**64,165**
Funds generated in the year as shown on Statement of Financial Activities	**205,201**	**64,165**

Jesbrow Foundation - Resources applied in the year ended 31 March 2026 towards fixed assets for Charity use:-

	2026 £	2025 £
Funds generated in the year as detailed in the SOFA	205,201	64,165
Net resources available to fund charitable activities	**205,201**	**64,165**

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

The notes attached on pages 16 to 31 form an integral part of these accounts.

Jesbrow Foundation - Statement of Financial Activities for the year ended 31 March 2026

Movements in revenue and capital funds for the year ended 31 March 2026

Revenue accumulated funds

	Unrestricted Funds 2026 £	Restricted Funds 2026 £	Total Funds 2026 £	Last year Total Funds 2025 £
Accumulated funds brought forward	2,071,860	-	2,071,860	2,007,695
Recognised gains and losses before transfers	205,201	-	205,201	64,165
	2,277,061	**-**	**2,277,061**	**2,071,860**
Closing revenue funds	**2,277,061**	**-**	**2,277,061**	**2,071,860**

Summary of funds	Unrestricted and Designated Funds 2026 £	Restricted Funds 2026 £	Total Funds 2026 £	Last Year Total Funds 2025 £
Revenue accumulated funds	2,277,061	-	**2,277,061**	2,071,860

The notes attached on pages 16 to 31 form an integral part of these accounts.

Jesbrow Foundation - Statement of Financial Activities for the year ended 31 March 2026

Jesbrow Foundation

Income and Expenditure Account for the year ended 31 March 2026 as required by the Companies Act 2006

	2026 £	2025 £
Income		
Income from operations	170	234
Income from investments, other than interest receivable	86,229	88,180
Interest receivable	11,310	6,345
Gross income in the year before exceptional items	**97,709**	**94,759**
Gross income in the year including exceptional items	**97,709**	**94,759**
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	114,706	70,452
Governance costs	1,260	1,200
Total expenditure in the year	**115,966**	**71,652**
Net income before tax in the financial year	**(18,257)**	**23,107**
Net income after tax in the financial year	**(18,257)**	**23,107**
Retained surplus for the financial year	**(18,257)**	**23,107**

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 16 to 31 form an integral part of these accounts.

Jesbrow Foundation - Balance Sheet as at 31 March 2026

	Note	SORP Ref		2026 £		2025 £
Fixed assets		A				
Investments held as fixed assets	8	A4		2,226,986		2,010,972
Current assets		B				
Cash at bank and in hand		B4	56,650		67,031	
Creditors: amounts falling due within one year	9	C1	(6,575)		(6,143)	
Net current assets				50,076		60,888
The total net assets of the charity				**2,277,061**		**2,071,860**
The total net assets of the charity are funded by the funds of the charity, as follows:-						
Restricted funds				-		-
Unrestricted Funds						
Unrestricted Revenue Funds	13	D3	2,277,061		2,071,860	
				2,277,061		2,071,860
Designated Funds						
Total charity funds				**2,277,061**		**2,071,860**

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA.

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

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

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 9.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

SIGNED:
Rabbi A Jesner
Trustees
Approved by the board of trustees on 29 October 2026

The notes attached on pages 16 to 31 form an integral part of these accounts.

Jesbrow Foundation

Notes to the Accounts for the year ended 31 March 2026

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Going Concern

The charitable activities are entirely dependent on continuing investment income and voluntary donations. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees have obtained forecasts and, after reviewing the financial forecasts for future periods to 31 March 2027, the Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainites about the charity's ability to continue as a going concern.

Risks and future assumptions

The charity is a public benefit entity.

Policies relating to categories of income and income recognition.

Nature of income

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Dividends are accrued when the shareholder's right to receive payment is established.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Accounting for deferred income and income received in advance

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Any grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

When income from a grant or donation has not been recognised due to the conditions applying to the gift not being wholly within the control of the recipient charity, it is disclosed as a contingent asset if receipt of the grant or donation is probable once those conditions are met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned,and, where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

Any condition that allows for the recovery by the donor of any unexpended part of a grant does not prevent recognition of the income concerned, but a liability to any repayment is recognised when repayment becomes probable.

Income from legacies

Income from legacies is recognised when the charity has sufficient evidence that a gift has been left to them, that where required, probate has been granted, the executor is satisfied that the property in question will not be required to satisfy claims in the estate, that it is probable that the amount will be received by the charity, and the amount to be received can be estimated with sufficient accuracy, and that any conditions attached to the legacy are either within the control of the charity or have been met.

Where a payment is received from an estate or is notified as receivable by the executors after the reporting date and before the accounts are authorised for issue but it is clear that the payment had been agreed by the executors prior to the end of the reporting period, then the amount concerned is treated as an adjusting event and accrued as income in the accounting period if receipt is probable.

Where the charity has established entitlement to a legacy but there is uncertainty as to the amount of the payment, details of the legacy are disclosed as a contingent asset until the criteria for income recognition are met. Where a legacy is subject to the interest of a life tenant, the legacy is not recognised as income until the death of the life tenant.

If it is doubtful that full settlement of a legacy debtor will be received, then an adjustment is made to reduce the amount of the legacy debtor and legacy income rather than charging the adjustment as expenditure in the Statement of Financial Activities.

Jesbrow Foundation

Notes to the Accounts for the year ended 31 March 2026

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated.

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Policies relating to assets, liabilities and provisions and other matters.

Fixed Asset Investments

Fixed asset investments in quoted shares, traded bonds, investment properties and similar investments are shown initially at cost upon acquisition and at their market value at the balance sheet date at the end of the financial period. Investment properties are not depreciated.

Fixed asset investments in unlisted equities are shown at the balance sheet date at the best estimate of their market value, where practicable. Where valuation techniques are considered unreliable or where, in the opinion of the trustees, the costs outweigh the benefits to the users of the accounts, the investment is included at cost, and a review is undertaken at each year end as to whether the asset should be written down.

All gains on fixed asset investments, whether realised or unrealised, are included in row B4 of the Statement of Financial Activities.

Accounting for capital grants and fixed asset funds.

Gifts of tangible fixed assets or grants of a capital nature, given for the purposes of acquiring specific assets to be fully utilised in the furtherance of the objects of the charity, are credited to fixed asset funds after the donated asset has been received or sums have been properly expended on the restricted purpose.

Where the terms of the gift require the charity to hold the asset on an ongoing basis for a specific purpose, then the fixed asset fund so created is categorised as a restricted fixed asset fund, and the relevant restrictions are noted in the fixed asset note.

Where the terms of the gift are met once the asset is acquired, so allowing the charity to use the asset on an unrestricted basis, including the right to receive the proceeds of any future sale of the asset on an unrestricted basis, then the fixed asset fund so created is categorised as a designated fixed asset fund.

When assets are acquired for the furtherance of the charity's objects, utilising the charity's own unrestricted funds, a transfer is made from unrestricted funds to a designated fixed asset fund.

Whether acquired with unrestricted or restricted funds, the asset acquired is initially shown in the balance sheet at the full cost of acquisition or subsequent revaluation.

As the related assets are depreciated, in accordance with the depreciation policy, in order to reflect the dimunition in the asset, a transfer is made from the relevant fixed asset funds to either unrestricted or restricted revenue funds, as appropriate to the terms of the original gift, if any.

The effect of this policy is that the aggregate of all fixed asset funds shall equate to the net book value of fixed assets.

In the first year that this policy was adopted, a transfer to fixed asset funds was made equivalent to the net book value of the assets.

Any residual liability to the donor arising from, for example, the asset's future sale, is disclosed as a contingent liability unless the event that would trigger repayment of the grant becomes probable in which case a liability for repayment is recognised.

Insofar as this policy relates to Government grants and to the extent that it may be a departure from the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), such departure is justified on the basis that it is in order to comply with the SORP.

Debtors
Debtors are measured at their recoverable amounts at the balance sheet date.

Creditors and provisions

Creditors and provisions for liabilities and charges are recognised and measured in the accounts on the basis of when they fall due.

Financial instruments including cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

All financial assets and liabilities measured at fair value, the basis for determining fair value is from the reports received from our stock broker.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

There are no designated funds.

There are no restricted funds.

There are no endowment funds.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

Notes to the Accounts for the year ended 31 March 2026

4 Significance of financial instruments to the charity's position

There are no financial instruments to affect the charity's financial position or performance.

5 Investment gains

Current Year	Current Year Unrestricted Funds	Current Year Restricted Funds	Current Year Total Funds	Prior Year Total Funds
	2026	2026	2026	2025
	£	£	£	£
Realised gains/(losses)				
Listed investments	134,367	-	**134,367**	**(36,647)**
Total realised gains/(losses)	**134,367**	**-**	**134,367**	**(36,647)**
Unrealised gains /(losses) and writing down of carrying values				
Listed investments - Unrealised	89,091	-	**89,091**	**77,705**
Total unrealised gains/(losses) etc	**89,091**	**-**	**89,091**	**77,705**
Total realised and unrealised gains	**223,458**	**-**	**223,458**	**41,059**

All the gains and losses in the prior year was unrestricted.

Prior year

	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
	2025	2025	2025
	£	£	£
Realised gains/(losses)			
Listed investments	(36,647)	-	**(36,647)**
Total realised gains/(losses)	**(36,647)**	**-**	**(36,647)**
Unrealised gains /(losses) and writing down of carrying values			
Listed investments - Unrealised	77,705	-	**77,705**
Total unrealised gains/(losses) etc	**77,705**	**-**	**77,705**
Total realised and unrealised gains	**41,059**	**-**	**41,059**

6 The contribution of volunteers

The charity does not depend on the support of volunteers.

Jesbrow Foundation

Notes to the Accounts for the year ended 31 March 2026

7 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

8 Investments held as fixed assets

	Investments in Subsidiaries	Listed Investments	Other Classes of Investment	Total
	£	£	£	£
Carrying values of investments				
At 1 April 2025	-	1,367,875	643,097	2,010,972
Additions	-	402,029	314,928	716,957
Revaluation at 31 March 2026	-	57,385	31,706	89,091
Disposals	-	(638,297)	(86,105)	(724,402)
Gain on Sale		126,525	7,842	134,367
At 31 March 2026	**-**	**1,315,517**	**911,468**	**2,226,986**
Analysis between fair value and historical cost				
Investments as above held at fair value	-	1,315,517	911,468	2,226,986

9 Creditors: amounts falling due within one year

	2026	2025
	£	£
Trade creditors	-	-
Accruals	6,540	6,108
Corporation tax	35	35
	6,575	**6,143**

10 Income and Expenditure account summary

	2026	2025
	£	£
At 1 April 2025	2,071,860	2,007,695
Surplus after tax for the year	205,201	64,165
At 31 March 2026	**2,277,061**	**2,071,860**

11 No related party transactions

There were no transactions with related parties in the year.

Jesbrow Foundation

Notes to the Accounts for the year ended 31 March 2026

12 Particulars of how particular funds are represented by assets and liabilities

At 31 March 2026	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds
	£	£	£	£
Investments at valuation:-				
Fixed asset investments	2,226,986	-	-	**2,226,986**
Current Assets	56,651		-	**56,651**
Current Liabilities	(6,577)	-	-	**(6,577)**
	2,277,061	**-**	**-**	**2,277,061**

At 31 March 2025	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds
	£	£	£	£
Investments at valuation:-				
Fixed asset investments	2,010,972	-	-	**2,010,972**
Current Assets	67,031	-	-	**67,031**
Current Liabilities	(6,143)	-	-	**(6,143)**
	2,071,860	**-**	**-**	**2,071,860**

13 Change in total funds over the year as shown in Note 12 , analysed by individual funds

	Funds brought forward From 2025	Movement in funds in 2026	Transfers between funds in 2026	Funds carried forward to 2027
		See Note 14		
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	2,071,860	205,201	-	**2,277,061**
Total unrestricted and designated funds	**2,071,860**	**205,201**	**-**	**2,277,061**
Total charity funds	**2,071,860**	**205,201**	**-**	**2,277,061**

14 Analysis of movements in funds over the year as shown in Note 13

	Income	Expenditure	Other Gains & Losses	Movement in Funds
	2026	2026	2026	2026
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	97,709	(115,966)	223,458	**205,201**
	97,709	**(115,966)**	**223,458**	**205,201**

Gains and losses are detailed in note 5

Jesbrow Foundation

Notes to the Accounts for the year ended 31 March 2026

15 The purposes for which the funds as detailed in note 13 are held by the charity are:-

Unrestricted and designated funds:-

Unrestricted Revenue Funds	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and, subject to charity legislation, are free from all restrictions on their use.
Unrestricted Revaluation Reserve	This fund represents the unrestricted surplus arising on the revaluation of the charity's assets.

16 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity is obliged to contribute such amount as may be required not exceeding £1 to the assets of the company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Jesbrow Foundation

Detailed analysis of income and expenditure for the year ended 31 March 2026 as required by the SORP 2015

This analysis is classsified by conventional nominal descriptions and not by activity.

17 Donations, Grants and Legacies

		Current Year Unrestricted Funds 2026 £	Current Year Restricted Funds 2026 £	Current Year Total Funds 2026 £	Prior Year Total Funds 2025 £
Donations and gifts from individuals					
Small donations individually less than £1000		170	-	**170**	234
The Goldberg Foundation		-	-	**-**	-
Total donations and gifts from individuals		**170**	**-**	**170**	**234**
Total Donations, Grants and Legacies					
Total Donations, Grants and Legacies	**A1**	**170**	**-**	**170**	**234**

18 Investment income

		Current Year Unrestricted Funds 2026 £	Current Year Restricted Funds 2026 £	Current Year Total Funds 2026 £	Prior Year Total Funds 2025 £
Property Income		1,707	-	**1,707**	6,130
Dividend Income		56,059	-	**56,059**	52,873
Bank Interest Receivable		788	-	**788**	196
Non Bank interest receivable		10,522	-	**10,522**	6,149
Overseas Dividends		23,688	-	**23,688**	23,997
Overseas Interest		4,775	-	**4,775**	5,180
Total investment income	**A4**	**97,539**	**-**	**97,539**	**94,525**

19 Expenditure on charitable activities- Grant funding of activities

Current Year		Current Year Unrestricted Funds 2026 £	Current Year Restricted Funds 2026 £	Current Year Total Funds 2026 £	Prior Year Total Funds 2025 £
Grants made to organisations		98,700	-	**98,700**	**54,000**
Total grantmaking costs	**B2c**	**98,700**	**-**	**98,700**	**54,000**

Jesbrow Foundation

Detailed analysis of income and expenditure for the year ended 31 March 2026 as required by the SORP 2015

Breakdown of grants made to organisations

Current Year	Current Year Unrestricted Funds 2026 £	Current Year Restricted Funds 2026 £	Current Year Total Funds 2026 £
Chevra Mo'oz Lader	15,000	-	15,000
Hatzola Northwest Trust	15,000		15,000
Yesamach Levav	15,000		15,000
Support the Charity Worker	7,500	-	7,500
Edupoor	7,500	-	7,500
Care All Ltd	7,500	-	7,500
Chasdei Sorele	7,500	-	7,500
Dayan Toledano	3,000	-	3,000
The Chicken Soup Shelter	3,000	-	3,000
Chabad Lubavitch UK	2,500	-	2,500
Sunderland Kolel	2,500		2,500
The Chicken Soup Shelter	2,000	-	2,000
Sunderland Kolel	2,000	-	2,000
Donation	1,500	-	1,500
Beis Hamedrash Nishmas Yisroel Limited	1,000	-	1,000
Side by Side	1,000	-	1,000
Camp Simcha	1,000	-	1,000
Beis Hamedrash Nishmas Yisroel Limited	1,000	-	1,000
Hatzola Northwest Trust	1,000	-	1,000
Beis Hamedrash Nishmas Yisroel Limited	1,000	-	1,000
Scottish Jewish Heritage Centre	1,000	-	1,000
Magen David Adom UK	100	-	100
Wessex Jewish News	100	-	100
	98,700	**-**	**98,700**

Jesbrow Foundation

Detailed analysis of income and expenditure for the year ended 31 March 2026 as required by the SORP 2015

Breakdown of grants made to organisations

Prior Year	Prior Year Unrestricted Funds 2025 £	Prior Year Restricted Funds 2025 £	Prior Year Total Funds 2025 £
Chevras Mo'oz Ladol - Society for	15,000	-	15,000
Support the Charity Worker	10,000	-	10,000
Mifal Tzedoko Vochesed Ltd	9,000	-	9,000
Chabad - South London	2,500	-	2,500
Chabad - South London	2,500	-	2,500
The Chicken Soup Shelter	2,000	-	2,000
The Sunderland Kolel	2,000	-	2,000
The Sunderland Kolel	2,000	-	2,000
The Chicken Soup Shelter	2,000	-	2,000
Bournemouth Sephardi Association	1,000	-	1,000
Nishmas Yisroel	1,000	-	1,000
Side by Side	1,000	-	1,000
British Emunah for Rochelle Selby's	1,000	-	1,000
Donation	850	-	850
Nishmas Yisroel	540	-	540
Nishmas Yisroel	500	-	500
British Emunah Fund	500	-	500
Kolel Shomrei Hachomothi	360	-	360
Bournemouth Golda Emunah	150	-	150
Donation	100	-	100
	54,000	**-**	**54,000**

Grant funding is made via charitable organisations to supports aims. Funding has been provided to support projects that provide support and relief for education, shelter, food, support for those undertaking these projects and preservation of the Jewish faith and heritage.

Jesbrow Foundation

Detailed analysis of income and expenditure for the year ended 31 March 2026 as required by the SORP 2015

20 Support costs for charitable activities

Current Year	Current Year Unrestricted Funds	Current Year Restricted Funds	Current Year Total Funds	Prior Year Total Funds
	2026	2026	2026	2025
	£	£	£	£
Administrative overheads				
Stationery and printing	70	-	**70**	**91**
Insurance	-	-	**-**	**204**
Travel	100	-	**100**	**142**
Accountancy fees other than examination or audit fees	5,500	-	**5,500**	**4,984**
Other legal and professional	10,306	-	**10,306**	**9,960**
Bank charges	30	-	**30**	**1,071**
Support costs before reallocation	**16,006**	**-**	**16,006**	**16,452**
Less support costs reallocated to specific activities				
To charitable trading costs	-	-	**-**	**-**
To grant making costs	-	-	**-**	**-**
To costs of raising funds	-	-	**-**	**-**
To non charitable costs	-	-	-	**-**
Total support costs - Current Year	**16,006**	**-**	**16,006**	**16,452**

All the expenditure in the prior year was unrestricted.

The basis of allocation of costs between activities is described under accounting policies

21 Other Expenditure - Governance costs

Current Year	Current Year Unrestricted Funds	Current Year Restricted Funds	Current Year Total Funds	Prior Year Total Funds
	2026	2026	2026	2025
	£	£	£	£
Independent Examiner's fees	1,260	-	**1,260**	**1,200**
Total Governance costs	**1,260**	**-**	**1,260**	**1,200**

All the expenditure in the prior year was unrestricted.

Jesbrow Foundation

Detailed analysis of income and expenditure for the year ended 31 March 2026 as required by the SORP 2015

22 Total Charitable Expenditure

Current Year		Current Year Unrestricted Funds	Current Year Restricted Funds	Current Year Total Funds	Prior Year Total Funds
		2026	2026	2026	2025
		£	£	£	£
Total grant making costs	**B2c**	98,700	-	**98,700**	**54,000**
Total support costs	**B2d**	16,006	-	**16,006**	**16,452**
Total governance costs	**B2e**	1,260	-	**1,260**	**1,200**
Total charitable expenditure	**B2**	**115,966**	**-**	**115,966**	**71,652**

All the expenditure in the prior year was unrestricted.

Prior Year		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
		2025	2025	2025
		£	£	£
Total grant making costs	**B2c**	54,000	-	**54,000**
Total support costs	**B2d**	16,452	-	**16,452**
Total governance costs	**B2e**	1,200	-	**1,200**
Total charitable expenditure	**B2**	**71,652**	**-**	**71,652**

Jesbrow Foundation

Activity analysis of Income and Expenditure for the for the year ended 31 March 2026

This analysis is classsified by activity and not by conventional nominal descriptions.

23 Analysis of income by activity

	SOFA ref	2026 £	2025 £
Activity			
Summary of Total Income, including the items above			
Donations & legacies	**A1**	170	234
Investment income	**A4**	97,539	94,525
Total income as shown in the SOFA	**A**	**97,709**	**94,759**

24 Analysis of charitable expenditure by activity

Activity	**Direct Costs**	**Support Costs**	**Grant funding of activities**	**Total**	**Total**
	2026 £	**2026 £**	**2026 £**	**2026 £**	**2025 £**
Grant Making					
Administrative overheads	-	170	-	**170**	437
Professional fees	-	15,806	-	**15,806**	14,944
Financial costs	-	30	-	**30**	1,071
Grant making costs	-	-	98,700	**98,700**	54,000
Total Grant Making	**-**	**16,006**	**98,700**	**114,706**	**70,452**

Jesbrow Foundation

Activity analysis of Income and Expenditure for the for the year ended 31 March 2026

Summary of charitable costs by activity

	Direct Costs	Support Costs	Grant funding of activities	Total	Total
	2026 £	2026 £	2026 £	2026 £	2025 £
Total grant making	-	16,006	98,700	114,706	70,452
Total governance costs as detailed in Note 21	-	1,260	-	1,260	1,200
Total charitable expenditure	**-**	**17,266**	**98,700**	**115,966**	**71,652**

The basis of allocation of costs between activities is described under accounting policies

The breakdown of this expenditure by type of spending (ie nominal classification) is detailed in note 22

Analysis of support and governance costs by charitable activities

Activity	Governance	Finance	Human Resources	Other Overheads	Total
Grant making		30	-	15,976	16,006
Other charitable activities	1,260	-	-	-	1,260
Grand Total	1,260	30	-	15,976	17,266

Summary of grant making by activity

	Grants to Institutions 2026 £	Grants to Individuals 2026 £	Support Costs 2026 £	Total 2026 £	Total 2025 £
Grant making	98,700	-		**98,700**	54,000
	98,700	**-**	**-**	**98,700**	**54,000**

Fuller details of grants made and related costs, including support costs, are shown in note 19.

Jesbrow Foundation

Activity analysis of Income and Expenditure for the for the year ended 31 March 2026

25 Analysis of non charitable expenditure by activity

Governance costs	Governance Costs 2026 £	Governance Costs 2025 £
Other Expenditure - Governance costs as detailed in Note 21	1,260	1,200