Charity number: 1196488

MEMORIAL SCROLLS TRUST

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

MEMORIAL SCROLLS TRUST

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MEMORIAL SCROLLS TRUST

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2025

Trustees	J D Ohrenstein, Chair P Barber, Trustee S Conran, Trustee D Goldberg, Trustee A Keene, Trustee E Parlons, Trustee L Roman, Trustee R Scott, Trustee N Stalbow, Trustee A Weiner, Trustee
Charity registered number	1196488
Principal office	Kent House Rutland Gardens London SW7 1BX
Accountants	Nyman Libson Paul LLP Chartered Accountants Statutory Auditors 124 Finchley Road London NW3 5JS
Bankers	National Westminster Bank PLC P.O Box 6037 186 Brompton Road London SW3 1XJ

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

The Trustees present their annual report together with the financial statements of the CIO for the period ended 31 December 2025.

The Memorial Scrolls Trust CIO is a charity, constituted as a Charitable Incorporated Organisation (CIO). registration number 1196488.

b. Method of appointment or election of Trustees and training

The trustees as at 31 December 2025 were as follows, and are appointed for the following terms:

J Ohrenstein (Chairman) - 4 years
A Keene (Vice Chairman) – 4 years
D Goldberg – 4 years
L Roman – 4 years
P Barber – 4 years
Rachel Scott – 4 years
Allan Weiner – 4 years
Emma Parlons – 4 years
S Conran – 4 years
N Stalbow – 4 years

Every trustee must be appointed for a term of 4 years by a resolution passed at a properly convened meeting.

Training is made available to Trustees regularly and it is recommended they take online training modules from multiple providers, for example Farrer & Co and Directory of Social Change (DSC).

c. Organisational structure and decision making

The Trustees meet at intervals during the year (usually about 3 times) to assess the overall position of the work of the CIO and its achievements and any problems. On a more regular basis (at least 6 meetings annually), there are meetings of the Trustees with a committee whose members are invited by the Trustees to advise them. In both cases decisions are reached by consensus, although in the event of no such consensus being reached the Trustees would by majority vote between them alone finally determine any issue. The meetings are normally chaired by the Chairman but in his absence by another Trustee. The day to day operations of the CIO are presently carried on under the immediate supervision of the Chairman and Treasurer, who report on problems either to the Trustees or to the Committee as appropriate. The work is carried out by volunteers who may be but are not necessarily Trustees or members of the Committee.

d. Risk management

The Trustees have considered the major risks to which the Charity is exposed and believe there are appropriate systems and procedures to effectively manage these risks.

The risk to the charity is a drop in donations and voluntary contributions it relies on to meet the financial cost of running the charity and maintaining its museum. This is mitigated in part through the use of volunteers and their time, with the cost savings being put to reserves. They are also aware of the risk of over-reliance on volunteer time in the future, with current reserves being sufficient to enable the employment of staff in the future if required. The amendment to the Conditions of Loan in 2015 also helps to ensure there is a regular stream of income to help fund operational costs and that earlier recipients of loaned scrolls are also being approached to make a regular annual donation.

d. Policies and objectives

1. To encourage remembrance of European Jewish life before the Holocaust.
2. To challenge those who interact with the scrolls to confront prejudice;
3. To encourage communities to use their Czech Torah in meaningful ways, working to build bridges across communities.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

e. Activities for achieving objectives

The Trust was formed to hold some 1564 scrolls acquired from the Czech government in 1964 that had been brought to Prague during the Nazi occupation of Bohemia and Moravia. After their arrival in London it was decided to restore the scrolls for ritual use where possible and to allocate them to Jewish Communities and other organisations, for use in services, as well as memorials and exhibitions (when they were no longer ritually usable). The scrolls are always on loan. Should a community cease to exist its scrolls must be returned to the Trust.

Funding for the Trust's activities has mainly been derived from donations requested from communities when providing a scroll on loan. All available scrolls were allocated some time ago, however some income is received from the reallocation of returned scrolls. Since January 2015 new scroll holders also make a small annual donation. The Trust also receives some donations from communities and individuals each year and it is now benefitting from its new e-book shop.

The Trust established the Czech Memorial Scrolls Museum at Kent House, Westminster. No charge is made for admission. A donation is requested when a guided tour is arranged.

Achievements and performance

a. Review of activities

We work to remember the Jews and Jewish life of Czechia so tragically destroyed in the Shoah by promoting the use of the Czech Torah Scrolls that miraculously survived the Nazis and were saved from further deterioration under the Communists. Allocated to 1,300 communities and organisations around the world, with 1,000 in North America, a lot of time and effort is spent encouraging and supporting holder communities with their celebration of Jewish worship and life with their Czech Scrolls.

We have achieved a network of volunteers across the USA, who reach out to scroll holder communities in their area. Many of those involved with communities who received our scrolls 30 - 55 years ago have died, and in some cases younger generations need to be reminded they are custodians of a Czech Torah, on loan from the Trust.

Communities are encouraged to use their scrolls for B'nai Mitzvah and other religious services. We are delighted that several communities have generously raised funds to restore their scrolls that were no longer kosher.

We have commissioned a brand-new website, designed to connect and inspire our global community. This updated digital platform will serve as a comprehensive gateway to information about our scroll-holding communities and their MST Czech Torah scrolls, as well as the Jewish history of the Czech towns from which these historic scrolls were shipped to Prague during the Shoah.

Some communities that had to close in the past did not contact us and their Czech scrolls were not returned to the MST. Despite the passage of time we continue to search for these missing scrolls and are having some success.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

We still receive enquiries for our Czech scrolls and during the year have made 14 new loan allocations during the year to the following communities:

Holocaust Museum & Cohen Education Centre, Naples FL, USA
Canton Jewish Centre, Ohio, USA
Associacao Religiosa do Rio de Janeiro, Brazil
The Six11 Project, Los Angeles CA, USA
Congregation Emanu-El, Redlands CA, USA
Temple Beth-El, West Hartford CT, USA
Jewish Community Day School of Boston MA, USA
Adat Israel, Guatemala City, Guatemala
Kehilat Ofir, Israel
Givatayim, Israel

As a result of receiving Torah scrolls that are not part of our Czech collection and not necessarily of Czech origin from the West Central London Jewish Synagogue and others, we allocate them to communities where a Torah scroll is required, however it is not appropriate to allocate one from our Czech collection.

1564 Scrolls: A legacy of Jewish Life in Bohemia and Moravia. Author Miles Laddie.

Our book which tells the story of how the scrolls were saved, brought to London and distributed to communities around the world, as well as telling the history of Jews in the Czech lands, has proved to be well received and very successful, with many communities buying it to give as a present to their B'nai Mitzvah students.

Ostrava Group and the Ostrava Stolpersteine

David Lawson was part of a group at Kingston Synagogue, who set up a study group about the Jews of Ostrava and their descendants. The group has published three research books, as well as distributing an e-Newsletter. This has now been absorbed by the MST and continues to be written and distributed with the help of Donal Savage.

Our Zoom talks, mainly presented to North America by Lois Roman have now reached over 300 communities and organisations, including some who are not scroll-holders.

We are receiving visitors to our Czech Memorial Scrolls Museum on a regular basis. In addition to Hebrew classes and children from the Westminster and other Synagogues, our visitors include members of our scroll-holding communities, University Students and Church groups. In addition to a tour, visitors also receive a comprehensive talk about the scrolls and their history.

We are delighted the majority of visitors buy a copy of our book 1564 Scrolls.

Our email newsletter is reaching over 7,500 people and our Facebook page has over 2,000 followers. We continue implementing digitisation, adding Scroll town images to our website.

b. Investment policy and performance

Investment powers are governed by the Trust Deed, which permits funds to be invested at the discretion of the Trustees in the furtherance of the charitable objects of the Trust. The market value of investments increased by £132,614 (increased in 2024 by £23,487) during the year, leaving a value of £1,056,304 at 31 December 2025 (2024: £863,690). The Trustees agree the market performance in the year was in line with their expectations.

Financial review

During the year, donations received were £123,437 (2024: £159,409), income and interest of £50,416 (2024: £42,251) and expenditure totalled £86,075 (2024: £106,330) of which the majority was spent on scroll restoration.

Our Chairman made a personal donation of £9,951 to the MST which matched travel and other expenses he incurred in the previous year.

Total reserve funds as at the year end were £1,134,412 (2024: £914,020), comprising general funds of £1,122,089 (2024: £893,947) from the previous year of which £12,323 (2024: £20,023) were restricted.

a. Going concern

At the Balance Sheet date the charity had net assets of £1,134,412 (2024 £914,020), and cash of £80,608 (2024: £63,830). Even if the charity did not receive any donations, there are sufficient free reserves to cover 2 years expenditure. After making appropriate enquiries, the Trustees have a reasonable expectation that the CIO has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Museum and office.

MST 1980 prepaid rent to occupy the premises until January 2024. This right was not transferred to MST CIO. The current premises are no longer fit for the purpose they were originally rented out for and we are now waiting for the Westminster Synagogue, our Landlord to offer a more suitable space. A 6 year lease has been agreed by MST CIO with the Westminster Synagogue with break clauses that enable us to leave if a more suitable location is found.

c. Reserves policy

The Trustees' policy is to build up the reserves to enable (together with other income received in the course of our activities) to provide an endowment sufficient to cover the running cost of our day to day operations and the establishment and maintenance of a museum and learning centre dealing with the history of the scrolls in our ownership.

The CIO has a reserves target equivalent to 3-6 months expenditure. Total funds held at 31 December 2025 were £1,134,412 of which £12,323 is restricted funds. The level of free reserves held is £1,122,089 at the year end, which exceeds the reserves target.

d. Plans for the future

• To continue searching for missing Czech Torah Scrolls.
• To make sure scroll holders complete trackers confirming their Trust Czech Scrolls are identified, cared for and used in a meaningful way.
• To continue loaning Trust Czech Torah Scrolls to suitable Scroll Holder Communities, as and when these become available.
• To encourage scroll holders to add a Czech Torah page to their website in order to achieve our goal of linking over 1,000 scroll holders around the world.
• To develop our Scroll Care programme, both for the 150 Scrolls in our care at Kent House and for our Scroll Holder Communities.
• To develop the digitisation of our Museum objects to promote wider access.
• To continue our research into, and promotion of, our Scroll Binder Collection which includes a wealth of genealogical information.
• To revise and publish a new history of how the Trust Czech Scrolls were saved from destruction, the story of the Trust and with additional information on the history of the Jews of Bohemia and Moravia.
• To continue to offer Zoom talks and webinars, and to create a virtual tour of our museum.
• To continue developing our e-shop adding books of Czech Jewish interest
• To develop more contacts with our Scroll Holder communities, using networks of volunteers, to encourage the use and display of the MST Czech Scrolls, to have each community display a Trust Scroll web page, to have scroll gatherings across communities, and to ensure the ongoing meaningful life of the Trust scrolls
• To continue to care and manage Torah Scrolls not from Bohemia and Moravia, using our knowledge and skills in managing the loan and maintenance of Scrolls.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

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).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its 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 of the Charities SORP (FRS 102);
- make judgments and accounting 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 Charity will continue in business.

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 Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. 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.

Approved by order of the members of the board of Trustees on 25th August 2026 and signed on their behalf by:

J D Ohrenstein
(Chair of Trustees)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

Independent Examiner's Report to the Trustees of Memorial Scrolls Trust ('the charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 December 2025.

Responsibilities and Basis of Report

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Your attention is drawn to the fact that the charity has prepared the accounts 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Signed:  Dated: 1 September 2026

Andrew Thomas ACA

124 Finchley Road
London
NW3 5JS

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

	Note	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:					
Donations and legacies	2	-	123,437	123,437	159,409
Investments	3	-	50,416	50,416	42,251
Total income		-	173,853	173,853	201,660
Expenditure on:					
Charitable activities		7,750	78,325	86,075	106,330
Total expenditure		7,750	78,325	86,075	106,330
Net (expenditure)/income before net gains on investments		(7,750)	95,528	87,778	95,330
Net gains on investments		-	132,614	132,614	23,487
Net income		(7,750)	228,142	220,392	118,817
Reconciliation of funds:					
Total funds brought forward		20,073	893,947	914,020	795,203
Net movement in funds		(7,750)	228,142	220,392	118,817
Total funds carried forward		12,323	1,122,089	1,134,412	914,020

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 11 to 18 form part of these financial statements.

BALANCE SHEET
AS AT 31 DECEMBER 2025

	Note		2025 £		2024 £
Fixed assets					
Investments	7		1,056,304		863,690
			1,056,304		863,690
Current assets					
Cash at bank and in hand		80,608		63,830	
		80,608		63,830	
Current liabilities					
Creditors: amounts falling due within one year	8	(2,500)		(13,500)	
Net current assets			78,108		50,330
Total net assets			1,134,412		914,020
Charity funds					
Restricted funds	9		12,323		20,073
Unrestricted funds	9		1,122,089		893,947
Total funds			1,134,412		914,020

The financial statements were approved and authorised for issue by the Trustees on 25th August 2026 and signed on their behalf by:

J D Ohrenstein
(Chair of Trustees)

The notes on pages 11 to 18 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

1. Accounting policies

1.1 Basis of preparation of financial statements

The 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 Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Memorial Scrolls Trust 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.

1.2 Going concern

The Trustees have reviewed the circumstances of the charity, and consider that adequate resources are available to fund the activities of the charity for the foreseeable future. The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

1.3 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

1.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset’s use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

1. Accounting policies (continued)

1.5 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance Sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of Financial Activities.

1.6 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.

1.7 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.

1.8 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans, which are subsequently measured at amortised cost using the effective interest method.

1.9 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

2. Income from donations and legacies

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Scrolls Donations	-	123,437	123,437	159,409
Total 2024	795	158,614	159,409	

3. Investment income

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Investment income	50,416	50,416	42,251
Total 2024	42,251	42,251	

4. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Support costs 2025 £	Total funds 2025 £	Total funds 2024 £
Expenditure on charitable activities	51,992	34,083	86,075	106,330
Total 2024	57,560	48,770	106,330	

4. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Activities 2025 £	Total funds 2025 £	Total funds 2024 £
Scrolls repairs and upkeep	10,918	10,918	16,000
Projects - Events and Communications	4,177	4,177	12,560
Projects - System Development	36,897	36,897	29,000
	51,992	51,992	57,560
Total 2024	57,560	57,560	

Analysis of support costs

	Activities 2025 £	Total funds 2025 £	Total funds 2024 £
Insurance	2,007	2,007	1,955
Rent	11,056	11,056	11,893
Travel & subsistence	10,554	10,554	18,171
Accountancy	3,840	3,840	2,520
Telephone	1,884	1,884	1,686
Bank charges	264	264	1,849
Subscriptions and other charges	3,441	3,441	10,696
Advertising and marketing costs	1,037	1,037	-
	34,083	34,083	48,770
Total 2024	48,770	48,770	

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

5. Independent examiner's remuneration

	2025 £	2024 £
Fees payable to the charity's independent examiner for the independent examination of the charity's annual accounts	1,700	1,500
Fees payable to the charity's independent examiner in respect of:		
Preparation of the Charity's financial statements	800	1,000

6. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 31 December 2025, expenses totalling £9,951 were reimbursed to J Ohrenstein for travel and subsistence.

7. Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 January 2025	863,690
Additions	60,000
Revaluations	132,614
At 31 December 2025	1,056,304
Net book value	
At 31 December 2025	1,056,304
At 31 December 2024	863,690

8. Creditors: Amounts falling due within one year

	2025 £	2024 £
Accruals	2,500	13,500

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

9. Statement of funds

Statement of funds - current year

	Balance at 1 January 2025 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 December 2025 £
Unrestricted funds					
General Funds - all funds	893,947	173,853	(78,325)	132,614	1,122,089
Restricted funds					
Digitisation fund	11,500	-	(7,750)	-	3,750
Ostrava fund	8,573	-	-	-	8,573
	20,073	-	(7,750)	-	12,323
Total of funds	914,020	173,853	(86,075)	132,614	1,134,412

The digitisation fund relates to monies to be specifically expended on future digitisation projects.

The Ostrava fund relates to income to be expended on Ostrava books and the Stolpersteine project.

9. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 January 2024 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 December 2024 £
Unrestricted funds					
General Funds - all funds	775,925	200,865	(106,330)	23,487	893,947
Restricted funds					
Digitisation fund	11,500	-	-	-	11,500
Ostrava fund	7,778	795	-	-	8,573
	19,278	795	-	-	20,073
Total of funds	795,203	201,660	(106,330)	23,487	914,020

10. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £
Fixed asset investments	-	1,056,304	1,056,304
Current assets	12,323	68,285	80,608
Creditors due within one year	-	(2,500)	(2,500)
Total	12,323	1,122,089	1,134,412

10. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £
Fixed asset investments	-	863,690	863,690
Current assets	20,073	43,757	63,830
Creditors due within one year	-	(13,500)	(13,500)
Total	20,073	893,947	914,020

11. Related party transactions

During the year ended 31 December 2025, £9,951 of trustees' expenses were incurred in respect of one trustee (2024: £18,171).

Donations of £9,951 were received from one trustee during the year ended 31 December 2025 (2024: £18,171).