Charity Registration No. 258581

THE JEWISH VEGETARIAN AND ECOLOGICAL SOCIETY

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

THE JEWISH VEGETARIAN AND ECOLOGICAL SOCIETY
Business Information

Trustees
Mr M A Freedman (Treasurer)
Mr D J Jacobs
Mr K S Sefton

Patron
Mr A Jackson

Independent examiner
Tax Return Adviser Limited
Nower End
Nower Road
Dorking
Surrey
RH4 3BX

THE JEWISH VEGETARIAN AND ECOLOGICAL SOCIETY
Trustees' report

The Trustees present their report and accounts for the year ended 31 December 2025.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and company with the trust deed (its governing document) and Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Principal aims and objectives

The Jewish Vegetarian and Ecological Society operates with the aim of raising funds to promote a kinder society, without killing animals for food.

In this context the Trustees have complied with the duty in section 17 (5) of the 2011 Charities Act in giving due consideration to the Charity Commission’s guidance on Public Benefit.

The charity’s objectives are to promote as a means of advancing the physical, mental, moral and economic improvement, of mankind, knowledge of vegetarianism/veganism. Through research into the production, utilisation, preparation and dietic effects of vegetable substances and promotion of this information.

Objectives and activities

The Jewish Vegetarian and Ecological Society charitable objects are given below and are taken from the governing document as follows:

> To promote as a means of advancing the physical, mental, moral and economic improvement, of mankind, knowledge of vegetarianism/veganism.
>
> To promote research into and provide information upon the production, utilisation, preparation and dietic effects of vegetable substances for human consumption.
>
> To do all such acts and things as shall further the active and corporate life of the society or may be necessary to the above objects and may lawfully be done by a body established only for purposes recognised by the law of England as charitable.

The Jewish Vegetarian and Ecological Society's objectives for the year are to promote a kinder society without killing animals for food. To make people aware of the benefits of rejecting cruelty to animals and the extension of this to an improved society where mankind is not cruel to fellow beings, both human and animals, as expressed in the Torah, which teaches kindness to all sentient creatures and for the replenishment of the earth and plant and animal species.

To meet these objectives, the charity raises awareness of the many benefits of vegetarianism via frequent events (film screenings, cookery classes, group trips etc) and the provision of an interactive website to disseminate news and views as well as topical relevant matters. They also hold Friday Night Dinners and sponsor a gardening group.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

THE JEWISH VEGETARIAN AND ECOLOGICAL SOCIETY
Trustees' report

The Trustees present their report and accounts for the year ended 31 December 2025.

Achivements and Performance
The results for the year are set out in the Summary of Income and Expenditure in the ensuing pages.

The trustees collected rental income of £122,904 (2024: £123,443) and generated income from its other charitable activities of £27,595 (2024: £35,670).

Financial Review
The Jewish Vegetarian and Ecological Society has maintained its healthy financial position with closing fund balances totalling £2,891,345 (2024: £2,919,581).

The organisation relies on its ability to generate funds from charitable activities in order to meet operating costs.

The principal funding source was the rental income received - all rental income is used for charitable purposes only.

The total unrestricted rental income received in 2025 reached £122,904 (2024,: £123,443) with £82,193 (2024: £43,848) expended for rental purposes.

The total unrestricted income from hall use and other functions in 2025 reached £27,571 (2024: £33.786) with £26,466 (2024: £16,301) expended for these purposes.

This year saw other income total £24 (2024: £796), and income from investments total £1,109 (2024: £636).

Reserves Policy
It is the desired policy of the trustees to have unrestricted funds in the Capital Account to cover twelve months' running costs, and to maintain a cash balance at least equal to three months' operating costs. This will provide adequate funds to meet current and anticipated future liabilities and provide financial flexibility.

Investment policy
In accordance with the Governing document, the Trustees have the power to invest in such assets as they see fit.

Plans for the future
The trustees are continuing to work towards a Vegan/Vegetarian world to combat the cruelties associated with animal slaughter and factory farming methods, coupled with working toward a greener world to minimise damage to the environment and over exploitation of the world's finite resources. We are working to make our premises a hub for green activities and accommodate other like minded charity organisations. We have completed the upgrade to our premises to make them more attractive as a meeting point to house our activities; attract donations for use of the same; and attract income from continued rentals.

THE JEWISH VEGETARIAN AND ECOLOGICAL SOCIETY
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF THE JEWISH VEGETARIAN AND ECOLOGICAL SOCIETY

I report on the accounts of the charity for the year ended 31 December 2025, which are set out on the following pages.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").

The charity's trustees consider that an audit is not required for this year under section 144 of the Act and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the applicable Directions given by the Charity Commission (under section 145(5)(b) of the Act, and
- to state whether particular matters have come to my attention

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

S H Freedman

Simone H Freedman (Chartered Tax Adviser)
Tax Return Adviser Ltd
Nower End
Nower Road
Dorking
Surrey
RH4 3BX

Dated: 9/9/2026

THE JEWISH VEGETARIAN AND ECOLOGICAL SOCIETY
Trustees' report

The Trustees present their report and accounts for the year ended 31 December 2025.

Structure, governance and management
The charity is governed by its Governing document adopted 25th March 1969. The charity's reference and administrative details are as set out within these accounts.

The Trustees who served during the year were:

Mr M Freedman
Mr D J Jacobs
Mr K S Sefton

None of the Trustees has any beneficial interest in the charity. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Trustees induction and training
New trustees are made aware of the structure of the charity and are informed of the charity's financial position. Any new trustees would be fully briefed and trained by the existing committee and aware of their responsibilities.

The Trustees' report was approved by the Board of Trustees.

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Mr M Freedman

Treasurer
Dated: 8.9.26

THE JEWISH VEGETARIAN AND ECOLOGICAL SOCIETY
Statement of financial activities
for the year ended 31 December 2025

	2025 £	2025 £
Charitable Activities	27,595	35,670
Cost of charitable activities	6,466	1,454
Gross profit	21,129	34,216
Other business income	124,013	124,079
Expenditure on charitable activities		
Wages, salaries and other staff costs	57,815	23,824
Car, van and travel expenses	169	62
Rent, rates, power and insurance costs	102,193	60,149
Telephone, fax, stationery and other office costs	2,511	3,700
Interest on bank and other loans	4,851	4,851
Bank, credit card and other finance charges	394	237
Accountancy, legal and other professional fees	4,467	1,116
Depreciation and revaluation of fixed asset	470	613
Other charitable expenses	508	-
Total charitable expenditure	173,378	94,552
Net income for the year and movement in funds	(28,236)	63,743

THE JEWISH VEGETARIAN AND ECOLOGICAL SOCIETY
Balance Sheet
as at 31 December 2025

	Notes		2025 £		2024 £
Fixed assets					
Equipment, machinery, fixtures and fittings	3		3,143		3,613
Other fixed assets	4		2,800,677		2,800,677
			2,803,820		2,804,290
Current assets					
Trade debtors		22,399		32,791	
Bank/building society balances		99,549		138,434	
Other current assets and prepayments		29,124		28,648	
		151,072		199,873	
Current liabilities					
Loans and overdrawn bank accounts	5	21,600		21,600	
Trade creditors, other liabilities and accruals		4,845		4,582	
		26,445		26,182	
Net current assets			124,627		173,691
Loans due after more than one year			(37,102)		(58,400)
Net assets			2,891,345		2,919,581
Capital account					
Balance at start of period			2,919,581		2,874,870
Net (loss)/profit			(28,236)		63,743
PY Correction to loan capital			-		(19,032)
			2,891,345		2,919,581

The accounts were approved by the Trustees on 8.9.26

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Mr M Freedman
Trustee

1 Accounting basis

Charity information

The Jewish Vegetarian and Ecological Society is an unincorporated charity in England and Wales. The principal address is 853 Finchley Road, London, NW11 8LX

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's governing document, the Charities Act 2011 and “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)” (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

		£	£
2	**Income from charitable activities**		
	Sales, hall use and reimbursements	27,571	33,786
	Membership subscriptions and donations	-	1,088
	Charitable rental income	-	-
	Other income	24	796
		27,595	35,670
	Direct costs for charitable activities		
	Purchases	814	424
	Event costs	5,652	1,030
		6,466	1,454
	Other business income		
	Interest receivable	1,109	636
	Charitable rental income	122,904	123,443
		124,013	124,079
	Wages, salaries and other staff costs		
	Wages and salaries	33,738	19,378
	Pensions	405	35
	Temps and recruitment	23,672	4,411
		57,815	23,824
	Car, van and travel expenses		
	Travel and subsistence	169	62
		169	62

Charitable letting costs incurred		
Rates	8,204	6,316
Light and heat	8,899	8,717
Property insurance	4,509	4,441
Repairs met through agent	13,621	1,570
Agent fees	6,072	6,223
Repairs, cleaning, gardening and maintenance	60,888	32,882
	102,193	60,149
Telephone, fax, stationery and other office costs		
Telephone and internet	1,034	983
Computer, printing, postage and stationery	1,477	2,717
	2,511	3,700
Interest on bank and other loans		
Interest	4,851	4,851
	4,851	4,851
Bank, credit card and other finance charges		
Bank charges	394	237
	394	237
Accountancy, legal and other professional fees		
Accountants fees	1,002	581
Legal and professional	3,465	535
Consultancy fees		-
	4,467	1,116
Depreciation and revaluation of fixed assets		
Depreciation	470	613
	470	613
Other charitable expenses		
Subscriptions	508	-
Charitable donations	-	-
	508	-

3 Tangible fixed assets

	Fixtures & Fittings etc. £
Cost	
At 1 January 2025	66,137
Additions	
At 31 December 2025	66,137
Depreciation (25% Reducing balance)	
At 1 January 2025	62,524
Charge for the year	470
At 31 December 2025	62,994
Net book value	
At 31 December 2025	3,143
At 31 December 2024	3,613

4 Other fixed assets

	2025 £	2024 £
Premises	2,500,000	2,500,000
Cumulative renovation costs	300,677	300,677
	2,800,677	2,800,677

The fair value of the investment property has been arrived at on the basis of a valuation carried out by Savills (UK) Limited Chartered Surveyors, who are not connected with the charity. The valuation was made on an open market value basis by reference to market evidence of transaction prices for similar properties on 8 August 2017. The trustees having suitable market knowledge considered the stated valuation to be a fair reflection of the investment properties at 31 December 2025.

5 Current and longer term liabilities

The Society continues to repay a mortgage over 10 years from Santander. These funds were used to renovate the hall.