Registered number: 1189861

Charity number: 268589

JEWISH LITERARY TRUST LIMITED

(A company limited by guarantee)

UNAUDITED ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

JEWISH LITERARY TRUST LIMITED
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JEWISH LITERARY TRUST LIMITED

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

Trustees

L Blackstone
M Strelitz
J Cohen
A Renton
M Mocatta

Company registered number: 1189861

Charity registered number: 268589

Registered office: 67 Windsor Road, Prestwich, Manchester, M25 0DB

JEWISH LITERARY TRUST LIMITED

COUNCIL OF MANAGEMENT'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2025

The Council of Management (who are also directors of the charity for the purposes of the Companies Act) present their annual report together with the audited financial statements of Jewish Literary Trust Limited (the company) for the year ended 31 December 2025. The Council of Management confirms that the Annual Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), 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) as amended by Update Bulletin 1 (effective 1 January 2015).

Since the charitable company qualifies as small under Section 383 of the Companies Act 2006, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 is not required.

Structure, governance, and management

The company is a private company limited by guarantee, registration number 1189861. The organisation is also registered with the Charity Commissioners, registration number 268589. Its governing instruments are its memorandum and articles of association adopted on incorporation on 7 November 1974.

The trustees of the charitable company who held office during the year were as follows:

L Blackstone
M Strelitz
J Cohen
A Renton
I Blumberg
M Mocatta

The Council of Management is the term adopted by the company to describe the Board of Directors within the meaning of the Companies Act 2006.

Members of the Council of Management who held office during the year were as follows:
L Blackstone
M Strelitz
J Cohen
A Renton
I Blumberg
M Mocatta

After the year-end, the following resigned from the Council of Management:
S Freeman
I Buruma
L Solomon
D Baum

Method of appointment of Trustees and the Council of Management

Trustees and members of the Council of Management are appointed at the discretion of the existing trustees. The existing trustees are responsible for the induction of any new trustee or member of the Council of Management, which involves awareness of their responsibilities, the governing document, administrative procedures, and the history and philosophical approach of the company.

Risk management

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

Objectives and principal activity

The principal objective and activity of the company continued to be that of the general education of the public on matters relating to the Jewish people. There have been no changes in the objectives and activities of the company during the year.

Review of activities, achievements, and performance

The company has ceased publishing the Jewish Quarterly magazine. On 27 July 2020, the Council of Management approved a license agreement with Schwartz Media Publishing Ply Ltd ("Schwartz Media") for the continued publication of the magazine. This has relieved the company of the costs associated with the publication. The agreement provides that the company will retain the ownership of the title and sufficient governance and editorial safeguards to ensure that the Council of Management can continue to work with Schwartz Media to maintain the ethos and quality of the publication.

Total incoming resources into unrestricted funds for the year amounted to £68,500 (2024: £11,531) and total resources expended amounted to £62,646 (2024: £26,140). The financial statements set out on pages 7 to 10 summarise all the transactions of the company for the year ended 31 December 2025.

JEWISH LITERARY TRUST LIMITED

COUNCIL OF MANAGEMENT'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2024 (CONTINUED)

Reserves
As at 31 December 2025, unrestricted reserves stood at £15,211 There are no restricted reserves. Following the signing of a licensing agreement with Schwartz Media concerning the publication of Jewish Quarterly, the Council of Management does not anticipate that there will be significant financial requirements for the company's own activities in the immediate future. Consequently, reserves will be maintained at a level to cover anticipated expenses. The bulk of the reserves were therefore transferred to Schwartz Media for this purpose in 2025 to support its activities in publishing Jewish Quarterly. Further fundraising activities are being undertaken for the same purpose.

Responsibilities of the Council of Management

The Council of Management (who are also directors of Jewish Literary Trust Limited (for the purposes of company law) are responsible for preparing the Council of Management's report and the financial statements under applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Council of Management to prepare financial statements for each financial year. Under company law, the Council of Management must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Council of Management is required to:

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles in the Charities SORP.
- make judgments and accounting estimates that are reasonable and prudent.
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

This report was approved by the Council of Management, on 28/10/26. and signed on their behalf by:



L Blackstone
Council member

JEWISH LITERARY TRUST LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted funds 2025	Total funds 2025	Total funds 2024
		£	£	£
Income from:				
Donations and legacies	3	**68,500**	**68,500**	11,501
Charitable activities	4	**-**	**-**	-
Interest Income		**44**	**44**	30
Total income		**68,544**	**68,544**	11,531
Expenditure on:				
Charitable activities		**62,646**	**62,646**	26,140
Total expenditure	5	**62,646**	**62,646**	26,140
Net income / (expenditure)		**5,898**	**5,898**	(14,609)
Net movement in funds		**5,898**	**5,898**	(14,609)
Reconciliation of funds:				
Total funds brought forward	7	**9,313**	**9,313**	23,922
Total funds carried forward		**15,211**	**15,211**	9,313

The notes on pages 8 to 11 form part of these financial statements.

JEWISH LITERARY TRUST LIMITED

(A company limited by guarantee) - REGISTERED NUMBER: 1189861

BALANCE SHEET AS AT 31 DECEMBER 2025

	Notes		2025		2024
			£		£
Fixed Assets					
Tangible assets		-		-	
Current assets					
Cash at bank and in hand		**17,371**		10,393	
Creditors					
Amounts falling due within one year	6	**(2,160)**		(1,080)	
Nets Current Assets			**15,211**		9,313
Net Assets			**15,211**		9,313
Charity Funds					
Unrestricted funds	7		**15,211**		9,313
Total Funds			**15,211**		9,313

For the year ended 31 December 2025, the company was entitled to exemption under section 249a(1) of the Companies Act 1985. No members have required the company to obtain an audit of its accounts for the year in questions in accordance with section 249b(2). The directors acknowledge their responsibility for: i) Ensuring the company keeps accounting records which comply with section 221; and ii) Preparing accounts which give a true and fair view of the state of affairs of the company as at the end of its profit and loss for the financial year in accordance with section 226, and which otherwise comply with the requirements of the Companies Act relating to accounts so far as applicable to the company.

For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies. No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006. The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime

The financial statements were approved and authorised for issue by the Council of Management on and signed on their behalf, by:

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L R Blackstone

Date: 28 10 2026

The notes on pages 8 to 11 form part of these financial statements.

JEWISH LITERARY TRUST LIMITED

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

1. General information

The charity is a company limited by guarantee and is incorporated and registered in England and Wales. Its registered office is 67 Windsor Road, Prestwich, Manchester, M25 0DB. The financial statements are presented in Sterling (£). The formal objective of the charitable company is the general education of the public on matters relating to the Jewish people.

2. Accounting policies

2.1 **Basis of preparation of financial statements**

The financial statement have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. Jewish Literary Trust Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognized at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 **Going concern:**

After making enquiries, the Council of Management have a reasonable expectation that the charitable company has adequate resources to continue in operational existence and meet its liabilities as they fall due for the foreseeable future, being at least twelve months from the date these financial statements were approved. Accordingly, they continue to adopt the going concern basis in preparing the financial statements. In making this assessment, the Council of Management has considered the anticipated ongoing financial expenditure of the company following the signing of a license agreement with Schwartz Media Publishing Pty Ltd on 27 July 2020.

2.3 **Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Council of Management in furtherance of the general objectives of the company and which have not been designated for other purposes. Restricted funds are funds that are to be used under specific restrictions imposed by donors or which have been raised by the company 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.

2.4 **Income from publication**

Income is derived from donations.

2.5 Voluntary income

Voluntary income is received by way of donations and gifts and is included in full in the statement of financial activities when receivable.

2.6 Resources expended

Expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

2.7 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.

2.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, ii 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 company 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 within interest payable and similar charges.

2.9 Financial instruments

The company 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.

3. Voluntary Income

	Unrestricted funds 2025	**Total funds 2025**	Total funds 2024
	£	**£**	£
Donations and legacies	**68,500**	**68,500**	11,501
Total	**68,500**	**68,500**	**11,501**

4. Income from charitable activities

	Unrestricted funds 2025	Total funds 2025	Total funds 2024
	£	£	£
Income from publications	-	-	-
Total income	**-**	**-**	-

5. Total resources expended

	Total 2025	Total 2024
Production		
Printing		
Sundries	-	-
Grants	61,500	25,000
Governance		
Accountancy fee	1,080	1,080
Bookkeeping		
Bank charges	66	60
Total	**62,646**	**60**

6. Creditors: Amounts falling due within one year

	Total 2025	Total 2024
	£	£
Accruals and deferred income	1,080	1,080
Creditor – L Blackstone	1,080	-
	2,160	1,080

7. Statement of funds

	At 1 Jan 2025	**Incoming resources**	**Outgoing resources**	**At 31 Dec 2025**
	£	**£**	**£**	**£**
Unrestricted funds	9,313	68,544	62,646	15,211
	9,313	**68,544**	**62,646**	**15,211**

8. Company limited by guarantee

The company is limited by guarantee without any share capital.

9. Control and related party transactions

In the opinion of the Council of Management, the ultimate controlling party is the Members of the Council of Management.

None of the Council of Management have received any reimbursed expenses or remuneration for their services during the year.