REGISTERED CHARITY NUMBER: 292368

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

FOR

THE BRITISH JEWISH HERITAGE SOCIETY

Venitt and Greaves
Chartered Accountants
115 Craven Park Road
South Tottenham
London
N15 6BL

THE BRITISH JEWISH HERITAGE SOCIETY

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FOR THE YEAR ENDED 31 DECEMBER 2025

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THE BRITISH JEWISH HERITAGE SOCIETY

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their report with the financial statements of the charity for the year ended 31 December 2025. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the charity are to support Orthodox Jewish educational activities and other charitable activities, especially for the benefit of the poor and needy.

Grants are made for charitable causes at the discretion of the trustees.

Public benefit

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit, and in particular to its supplementary public benefit guidance on advancing education, when reviewing the charity's aims and objectives, and in planning future activities and setting grant making policy for the year.

Grantmaking

The trustees obtain details of all requests for assistance and ensure that good recommendations are received before any payments are made.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

During the year under review, the charity received donations amounting to £37,600 [2024 - £42,331].

Investment performance

During the period under review, the charity received investment income totalling £283,576 [2024 - £297,009].

	31.12.2025	31.12.2024
Rent receivable	£282,355	£295,761
Interest receivable	£1,221	£1,248
	£283,576	**£297,009**

FINANCIAL REVIEW

Principal funding sources

The charity is dependent on the investment income it receives from its investment properties.

Investment policy and objectives

Under the Trust Deed the charity has the power to make any investment which the trustees see fit. The trustees regularly review the charity's position and needs in respect of the investment policy. The trustees believe their experience within the UK investment property market, together with external advice as appropriate, will maximise the charity's income from its investments.

Reserves policy

The trustees try to ensure that the charity retains sufficient funds to cover immediate anticipated outgoings. They have contacts at all times with potential donors who are able to assist with the charity's requirements.

FUTURE PLANS

The Trustees plan to continue to make distributions in accordance with their grant making policy and to ensure that an appropriate level of reserves is maintained.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a trust deed and constitutes an unincorporated charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

It is not currently the intention of the trustees of the charity to appoint new trustees. Should this situation change in the future, the trustees will apply suitable recruitment and training procedures.

Related parties

Details of transactions with related parties are disclosed in the notes to the financial statements.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

292368

Principal address

27C Chardmore Road
London
N16 6JA

Trustees

J Fekete
S Weinstock
S Landy
A I Yozef

Independent Examiner

Malcolm Venitt, ACA
Venitt and Greaves
Chartered Accountants
115 Craven Park Road
South Tottenham
London
N15 6BL

Approved by order of the board of trustees on 27 October 2026 and signed on its behalf by:

J Fekete - Trustee

STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 31 DECEMBER 2025

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

Charity law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under charity law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- 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.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011 and The Charity (Accounts and Reports) Regulations 2008. 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.

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE BRITISH JEWISH HERITAGE SOCIETY

Independent examiner's report to the trustees of The British Jewish Heritage Society
I report to the charity trustees on my examination of the accounts of The British Jewish Heritage Society (the Trust) for the year ended 31 December 2025.

Responsibilities and basis of report
As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

Independent examiner's statement
Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material 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 Trust as required by Section 130 of the 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.

Malcolm Venitt, ACA

Venitt and Greaves
Chartered Accountants
115 Craven Park Road
South Tottenham
London
N15 6BL

27 October 2026

THE BRITISH JEWISH HERITAGE SOCIETY

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	31.12.25 Unrestricted fund £	31.12.24 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		37,600	42,331
Investment income	2	283,576	297,009
Total		321,176	339,340
EXPENDITURE ON			
Raising funds	3	295,568	309,722
Other		2,925	2,833
Total		298,493	312,555
NET INCOME		22,683	26,785
RECONCILIATION OF FUNDS			
Total funds brought forward		850,292	823,507
TOTAL FUNDS CARRIED FORWARD		872,975	850,292

The notes form part of these financial statements

THE BRITISH JEWISH HERITAGE SOCIETY

STATEMENT OF FINANCIAL POSITION
31 DECEMBER 2025

	Notes	31.12.25 Unrestricted fund £	31.12.24 Total funds £
FIXED ASSETS			
Investment property	6	2,146,125	2,146,125
CURRENT ASSETS			
Debtors	7	122,754	121,623
Cash at bank		49,453	60,053
		172,207	181,676
CREDITORS			
Amounts falling due within one year	8	(579,780)	(581,000)
NET CURRENT ASSETS		(407,573)	(399,324)
TOTAL ASSETS LESS CURRENT LIABILITIES		1,738,552	1,746,801
CREDITORS			
Amounts falling due after more than one year		(865,577)	(896,509)
NET ASSETS		872,975	850,292
FUNDS	10		
Unrestricted funds		872,975	850,292
TOTAL FUNDS		872,975	850,292

The financial statements were approved and authorised for issue by the Board of Trustees and authorised for issue on 27 October 2026 and were signed on its behalf by:

J Fekete - Trustee

S Weinstock - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Critical accounting judgements and key sources of estimation uncertainty
The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Governance costs
Governance costs are associated with the governance arrangements of the charity and relate to the general running of the charity. These costs include independent examination, legal advice for Trustees and costs associated with meeting constitutional and statutory requirements such as the cost of Trustee meetings and the preparation of the statutory accounts.

Investment property
Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities.

Taxation
The charity is exempt from tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

continued...

2. INVESTMENT INCOME

	31.12.25	31.12.24
	£	£
Rents received	282,355	295,761
Deposit account interest	1,221	1,248
	283,576	297,009

3. RAISING FUNDS

Investment management costs

	31.12.25	31.12.24
	£	£
Administrative expenses	46,760	47,020
Telephone	268	278
Property repairs	44,700	22,477
Letting fees	2,460	-
Insurance	19,336	26,024
Cleaning and rubbish removal	34,402	33,752
Security expenses	22,030	19,361
Rates and water	13,361	19,986
Light & heat	21,013	22,951
Loan interest and charges	69,568	79,081
Legal and professional fees	21,670	38,792
	295,568	309,722

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2025 nor for the year ended 31 December 2024.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund
	£
INCOME AND ENDOWMENTS FROM	
Donations and legacies	42,331
Investment income	297,009
Total	339,340
EXPENDITURE ON	
Raising funds	309,722
Other	2,833
Total	312,555

continued...

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund
	£
NET INCOME	26,785
RECONCILIATION OF FUNDS	
Total funds brought forward	823,507
TOTAL FUNDS CARRIED FORWARD	850,292

6. INVESTMENT PROPERTY

	£
FAIR VALUE	
At 1 January 2025 and 31 December 2025	2,146,125
NET BOOK VALUE	
At 31 December 2025	2,146,125
At 31 December 2024	2,146,125

Included in investment property is freehold land valued at £900,000 (2024 - £900,000).

Fair value at 31 December 2025 is represented by:

	£
Valuation in 2015	566,491
Valuation in 2018	65,000
Cost	1,514,634
	2,146,125

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25	31.12.24
	£	£
Trade debtors	28,402	27,568
Other debtors	94,352	94,055
	122,754	121,623

continued...

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25	31.12.24
	£	£
Taxation and social security	52	1,012
Other creditors	579,728	579,988
	579,780	581,000

9. LOANS

An analysis of the maturity of loans is given below:

	31.12.25	31.12.24
	£	£
Amounts falling due between two and five years:		
Bank loans - 2-5 years	24,537	30,093
Amounts falling due in more than five years:		
Repayable by instalments:		
Bank loans more 5 yr by instal	841,040	866,416

10. MOVEMENT IN FUNDS

	At 1.1.25	Net movement in funds	At 31.12.25
	£	£	£
Unrestricted funds			
General fund	850,292	22,683	872,975
TOTAL FUNDS	850,292	22,683	872,975

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	321,176	(298,493)	22,683
TOTAL FUNDS	321,176	(298,493)	22,683

Comparatives for movement in funds

	At 1.1.24	Net movement in funds	At 31.12.24
	£	£	£
Unrestricted fund	823,507	26,785	850,292
TOTAL FUNDS	823,507	26,785	850,292

continued...

10. MOVEMENT IN FUNDS - continued

Comparative net movement in funds included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted fund	339,340	(312,555)	26,785
TOTAL FUNDS	339,340	(312,555)	26,785

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.24	Net movement in funds	At 31.12.25
	£	£	£
Unrestricted fund	823,507	49,468	872,975
TOTAL FUNDS	823,507	49,468	872,975

Net movement in funds included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted fund	660,516	(611,048)	49,468
TOTAL FUNDS	660,516	(611,048)	49,468

11. RELATED PARTY DISCLOSURES

Related party transactions for the year ended 31 December 2025 are disclosed below.

Relation	Name	31.12.2025	31.12.2024
Donation received from charity with common trustees	Yetev Lev London Jerusalem Trust	£31,600	£28,000
Donation received from entity controlled by trustees	Park Avenue Hotels (Stamford Hill) Limited	£6,000	£9,331
Donation received from entity controlled by trustees	Northferry Developments Ltd	-	£5,000