Charity registration number: 802647

The Kingsbury Jewish Community Trust

Annual Report and Financial Statements

for the Year Ended 31 December 2025

Brooks Green
Chartered Accountants
342 Regents Park Road
London
N3 2LJ

The Kingsbury Jewish Community Trust

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The Kingsbury Jewish Community Trust

Reference and Administrative Details

Trustees	Harold I Stone Jeffrey R Levinson Wayne H Birnbaum
Principal Office	342 Regents Park Road London N3 2LJ
Charity Registration Number	802647
Independent Examiner	Brooks Green Chartered Accountants 342 Regents Park Road London N3 2LJ

The Kingsbury Jewish Community Trust

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2025.

Objectives and activities

Objects and aims

The oblective of the Trust is the furtherance of the Jewish Religion, support of the poor in the Kingsbury Jewish community and matters relating to the the Kingsbury Synagogue generally.

The charity aims to receive donations and rent and make grants to the Kingsbuty United Synagogue.

Objectives, strategies and activities

Gross income of the fund was £52,078. Expenditure amounted to £31,726.

Public benefit

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The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Structure, governance and management

Nature of governing document

The governing document is a Trust Deed dated 28 November 1989.

The annual report was approved by the trustees of the charity on 6 July 2026 and signed on its behalf by:

.....
Wayne H Birnbaum
Trustee

The Kingsbury Jewish Community Trust

Statement of Trustees' Responsibilities

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

The law applicable to charities 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 the incoming resources and application of resources of the charity 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 in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 that 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 applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees 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 the trustees of the charity on 6 July 2026 and signed on its behalf by:

.....
Wayne H Birnbaum
Trustee

The Kingsbury Jewish Community Trust

Independent Examiner's Report to the trustees of The Kingsbury Jewish Community Trust

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2025 which are set out on pages 5 to 10.

Respective responsibilities of trustees and examiner

As the charity's trustees of The Kingsbury Jewish Community 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 The Kingsbury Jewish Community Trust's accounts carried out under section 145 of the 2011 Act and 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.

Independent examiner's statement

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 Kingsbury Jewish Community 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 accounting 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.

.....
Rowland Aarons
Chartered Accountants
ICAEW

342 Regents Park Road
London
N3 2LJ

16 July 2026

The Kingsbury Jewish Community Trust

Statement of Financial Activities for the Year Ended 31 December 2025

	Note	Unrestricted funds £	Total 2025 £	Total 2024 £
Income and Endowments from:				
Donations and legacies		2,475	2,475	2,475
Other income		42,000	42,000	41,700
Total income		44,475	44,475	44,175
Expenditure on:				
Charitable activities		(33,199)	(33,199)	(31,726)
Total expenditure		(33,199)	(33,199)	(31,726)
Net movement in funds		11,276	11,276	12,449
Reconciliation of funds				
Total funds brought forward		200,237	200,237	187,788
Total funds carried forward		211,513	211,513	200,237

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2024 is shown in note .

The Kingsbury Jewish Community Trust

(Registration number: 802647)
Balance Sheet as at 31 December 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	6	534,997	534,997
Current assets			
Cash at bank and in hand		36,128	37,111
Total assets less current liabilities		571,125	572,108
Creditors: Amounts falling due after more than one year	7	(359,612)	(371,871)
Net assets		211,513	200,237
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		211,513	200,237
Total funds		211,513	200,237

The financial statements on pages 5 to 10 were approved by the trustees, and authorised for issue on 6 July 2026 and signed on their behalf by:

.....
Wayne H Birnbaum
Trustee

The Kingsbury Jewish Community Trust

Notes to the Financial Statements for the Year Ended 31 December 2025

1 Accounting policies

Statement of compliance
The financial statements 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 Charities Act 2011.

Basis of preparation
The Kingsbury Jewish Community 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 notes.

Exemption from preparing a cash flow statement
The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern
The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments
Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Expenditure
All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset’s use. Other support costs are allocated based on the spread of staff costs.

Governance costs
These include the costs attributable to the charity’s compliance with constitutional and statutory requirements, including audit, strategic management and trustees’s meetings and reimbursed expenses.

Taxation
The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company 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 to charitable purposes.

Tangible fixed assets
Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Cash and cash equivalents
Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Borrowings
Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure
Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

2 Income from donations and legacies

	Unrestricted funds		
	General £	Total 2025 £	Total 2024 £
Donations and legacies;			
Donations from individuals	2,475	2,475	2,475
	2,475	2,475	2,475

3 Other income

	Unrestricted funds		
	General	Total 2025	Total 2024
	£	£	£
Rental income	42,000	42,000	41,700

4 Analysis of governance and support costs

Governance costs

	Unrestricted funds		
	General	Total 2025	Total 2024
	£	£	£
Other governance costs	33,199	33,199	31,726
	33,199	33,199	31,726

5 Taxation

The charity is a registered charity and is therefore exempt from taxation.

6 Tangible fixed assets

	Land and buildings £	Total £
Cost		
At 1 January 2025	534,997	534,997
At 31 December 2025	534,997	534,997
Depreciation		
At 31 December 2025	-	-
Net book value		
At 31 December 2025	534,997	534,997
At 31 December 2024	534,997	534,997

7 Creditors: amounts falling due after one year

	2025 £	2024 £
Bank loans	255,612	267,871
Other loans	104,000	104,000
	359,612	371,871

The Kingsbury Jewish Community Trust

Detailed Statement of Financial Activities for the Year Ended 31 December 2025

	Total 2025 £	Total 2024 £
Income and Endowments from:		
Donations and legacies (analysed below)	2,475	2,475
Other income (analysed below)	42,000	41,700
Total income	44,475	44,175
Expenditure on:		
Charitable activities (analysed below)	(33,199)	(31,726)
Total expenditure	(33,199)	(31,726)
Net income	11,276	12,449
Net movement in funds	11,276	12,449
Reconciliation of funds		
Total funds brought forward	200,237	187,788
Total funds carried forward	211,513	200,237

The Kingsbury Jewish Community Trust

Detailed Statement of Financial Activities for the Year Ended 31 December 2025

	Total 2025 £	Total 2024 £
Donations and legacies		
Appeals and donations	2,475	2,475
	2,475	2,475
Other income		
Rental income	42,000	41,700
	42,000	41,700
Charitable activities		
Light, heat and power	(7,898)	(7,474)
Insurance	(2,113)	(1,988)
Property repairs	(1,263)	-
Bank charges	(35)	(60)
Bank interest payable	(21,890)	(22,204)
	(33,199)	(31,726)