SCOTTISH JEWISH ARCHIVES CENTRE
A Company Limited by Guarantee

REPORT AND FINANCIAL STATEMENTS FOR THE YEAR TO 31 DECEMBER 2025

COMPANY REGISTERED NUMBER - SC210878

SCOTTISH CHARITY NUMBER - SC 030542

SCOTTISH JEWISH ARCHIVES CENTRE
TRUSTEES' REPORT

The Trustees present their report and the financial statements for the year to 31 December 2025.

The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association 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).

PRINCIPAL AIMS AND ACTIVITIES

The company's principal aims and activities are as follows: -

(a) to establish and maintain archives of Scottish Jewry affording access by the public
(b) to collect, protect and exhibit records of Jewish communal interest
(c) to stimulate study into the history of Jews in Scotland and to provide facilities for the preparation and publication of articles, pamphlets and theses on these and related subjects
(d) to heighten awareness in the Jewish communities in Scotland of their local cultural and religious heritages.

The company is organised by a committee which appoints an Archives Director to administer its affairs.

REPORT OF THE ACTIVITIES OF THE COMPANY

Another busy and successful year at the Scottish Jewish Archives Centre, with important acquisitions, a steady stream of visitors, researchers and enquiries, improvements to our displays and systems and continued engagement with partners and stakeholders.
Thanks to a generous legacy the Jacobs Room was renovated, with repainting, installation of a new bespoke shop unit, a new display of ceremonial silver and new artworks.

Acquisitions

Many interesting items continue to be added to the Scottish Jewish Archives Centre collections. The following is a summary of some of the key additions in 2025:

- On loan, silver yad from Glasgow Hebrew Congregation, 1868.
- Silver rimonim (Torah ornaments) from the 1920s from the former Langside and Talmud Torah Synagogues.
- Material about refugees: Ilse Frankenbusch, Gerd Ledermann, Ruth Spiegel, Oskar Fehr, Jeanne Traub, Majer Dluznowski (Mayer Davis), Alfred Strauss, Charles and Hans Herzberg, Rosa Hausmann, Liebmann sisters, Anthony Karpf (prisoner at Colditz).
- Material about Rosa Sacharin – interview by Holyrood Secondary pupils, 2010 – video & transcript
- Painting of Sheila Niman by Joseph Ancill
- *Recycling Adversity: The Life of Gerd Ledermann* (ed.Roddy Bray) 2017
- Printed Jewish New Year greetings card, from Mr & Mrs I Myers and daughter, Edinburgh, 1915
- Archives of the Glasgow Friends of Israel: press cuttings, leaflets, memorabilia.
- Graphic comic by Saint Andrew's & Saint Bride's High School, East Kilbride
- Commemorative volume presented to Sir Maurice Bloch in 1954 to mark 45 years of service to the community
- Collection from Jewish Blind Society (Scottish Branch), following closure.
- Student dissertations

Conservation and Digitisation

A key project of the Scottish Jewish Archives Centre in 2025 and 2026 is the digitisation of Jewish newspapers
Jewish Echo 1928-1950 (previously digitised) now available online in British Newspaper Archive.
Due to generous bequest from former refugee, Jewish Echo 1951-1992 is now being digitised.
Our unique and fragile Glasgow Yiddish newspapers from 1903, 1914 and 1921-1922 will be digitised in 2026.
In addition, our Joseph Ancill painting of Rev. Samuel Moses Winestone has been cleaned and conserved and is now on display.

Active in the Community

2025 has seen the Scottish Jewish Archives Centre very involved in community events and presentations. The following is a summary of some of our key activities:
Presentation at Archives & Records Association (ARA) Scotland/Scottish Council on Archives Your Scottish Archives online portal event at the Mitchell Library (February)
Harvey Kaplan spoke at the 50th annual conference of the British and Irish Association of Jewish Studies at Glasgow University and chaired the July session.
Presentation to Giffnock Newton Mearns Synagogue. Friendship Club – 'A Community at War.'
Online presentation to Knowledge Exchange & Networking Event in Sheffield for Regional Heritage Professionals working with Jewish collections.
Presentation at Jewish Care Scotland on *SJAC – Preserving Jewish History in Scotland.*
presentation on refugee history for Glasgow University Honours History students.
6th SJAC Govanhill Jewish Walk, as part of Govanhill International Festival
Harvey Kaplan researched, wrote text, sourced photographs for brochure about Jewish contribution to Glasgow, to mark Glasgow 850 event at Garnethill Synagogue.

In addition to the above, the Scottish Jewish Archives Centre has hosted a significant number of visits during 2025, including the following:

- UK Recovery and Resilience Team of The National Lottery Heritage Fund (January)
- Lukasz Lutostanski, Consul-General of the Republic of Poland in Edinburgh (March)
- Kosher Scotland Pesach tour (April)
- Amanda Newman, Project Director, Foundation for Jewish Heritage (May)
- Guests at Lodge Montefiore annual Divine Service (May)
- Participants of British and Irish Association of Jewish Studies Conference in Glasgow (July)
- Ruchama Johnston-Bloom from Rothschild Foundation (July)
  Hilary Chottiner, Program Director, Jewish Historical Society of Michigan (August)
- Isobel McDonald, Curator of Social History, Glasgow Life – re revamp of People's Palace (August)

- members of Glasgow Jewish Students' Society (October)
- P5/P6 classes, with Head Teacher etc, Calderwood Lodge (November).

Your Scottish Archives and Archives Hub
SJAC continues to participate in *Your Scottish* Archives, the new Scottish online portal, showcasing the catalogues of archives all over Scotland, and Archives Hub, submitting catalogue extracts on a collection by collection basis, making our catalogue available online across the world.

People
Alison Scott, professional Archivist and widely experienced, started in post in February and works 3 days a week.
She is evaluating our systems, procedures, forms and storage, bringing them up to professional standards.
She is also upgrading our catalogue listings, collection by collection and preparing them for submission to the Scottish Council on Archives online catalogue portal.

Working in partnership with the Scottish Jewish Heritage Centre
In 2025, SJAC continued to support SJHC, participating in the SCIO board and activities such as the Holocaust Memorial Day event for schools in Januar for schools in January, the Wiener Library event in February, a Holocaust Educational Trust teacher training event in June, and the guided Garnethill Refugee Trails in June and October.

Fundraising
Our fundraising committee continued to be active and our annual 200 Club was once again fully subscribed.
Speakers at our fundraising brunches in 2025 were Prof. Alan Shenkin (May), Sammy Stein (July), Barry Wolfe (October) and Michael Livingston OBE (November).
We held open days in March, May and June (when Colin Grant interviewed boxer Garry Jacobs).
We participated in Doors Open Sunday in September.

FINANCIAL REPORT
2025 has been an exceptional year for SJAC with £79,644 of funds being provided by benefactors and external organisations for specific projects over the next few years. These funds have been 'restricted' with Note 14 to the accounts provided a detailed breakdown of the various trusts and grants, together with an explanation as to what the funds are to be used for.
As a consequence of these funds being received, the accounts indicate that SJAC has made a surplus of £51,326 during the year to 31 December 2025. However, as the funds received are restricted to specific projects over the next couple of years, the operating performance for the year (with these funds less expenditure incurred) have resulted in a reduced surplus of £6,709.
The Net Worth of SJAC, as indicated in the Balance Sheet has increased from £120,531 (as at 31 December 2024) to £171,857 (as at 31 December 2025).

INVESTMENT POLICY
The Company invests any surplus resources in Bank Deposits- some for short fixed terms and others are available on demand.

RISK MANAGEMENT
The main potential risk to the company is the lack of income from its supporters but, as the Archives Centre is an important facet of the Jewish community in Glasgow and elsewhere, it is unlikely that its activities would be allowed to diminish to the point at which it was unable to continue at a manageable level. The Trustees are continuing to develop a risk register and assessing other major potential areas of risk.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity Number	SC030542	
Company Number	SC210878	
Registered Office	129 Hill Street, Glasgow G3 6UB	
Telephone Number	0141 332 4911	
Advisers		
Independent Examiner	Brian Fox B.Acc CA	c/o SJAC, 129 Hill Street, Glasgow G3 6UB
Bankers	Bank of Scotland	50-60 Kilmarnock Road, Glasgow G41 3NN

DIRECTORS AND TRUSTEES
The Directors of the Centre are its Trustees for the purpose of charity law. The Trustees and Officers serving during the year and since the year end were as follows:

Key management personnel : Trustees and Directors
Kenneth E Collins
Harvey L Kaplan
Deborah Haase
Robin Gordon
Fiona Brodie
Harvey M Livingston
Emma Jane Tobias
Samuel Leighton

Secretary
Fiona Brodie

The SJAC Board of Directors met on various occasions during the year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document
Scottish Jewish Archives Centre is a company limited by guarantee governed by its Memorandum and Articles of Association dated 11 September 2000. It is registered as a charity with the Scottish Charity Regulator. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

Appointment of Trustees

The Directors of the company will at any time be the Trustees of the charity. In accordance with the company's Articles of Association: -

A person shall be appointed a Director at an Annual General Meeting providing:

1 That his/her nomination is recommended by the Board of Directors;
2 A member qualified to vote at the meeting has notified the company of their intention to propose that person for appointment as director;
3 Notice executed by nominated person of his/her willingness to be appointed;
4 Nomination is notified between 14 and 35 days of the AGM.

In the event of a vacancy arising for a Director, the company may by Ordinary Resolution appoint a person who is willing to be a Director. That appointment will last until the next Annual General Meeting.

Directors retire annually at the Annual General Meeting and are re-elected at that meeting provided they are willing to stand again. No person shall be a Director if they are prohibited by law from holding such a position, if they become bankrupt or if they cease to be a member of the company, or if they are convicted of an offence which is likely to bring the company into disrepute. No person can remain a Director if they have been absent from meetings of Directors without permission of the Board for more than 6 months.

Organisation

The Board of Directors who are also the Trustees of the organisation have appointed a Director to lead the management of the organisation. The Director is assisted by a Management Board of members and volunteers who are elected annually and who manage the day to day running of the organisation. The Management Board includes the organisation's treasurer, who prepares financial reports for management meetings, a curator and administrative staff and has sub-committees/individuals responsible for membership, fundraising, risk assessment, collections and other key areas of activity.

The Management Board hold between 4 and 6 meetings per annum. All the Directors/Trustees are automatically members of the Management Board, which is chaired by the Director leading the management of the organisation as appointed by the other Trustees.

Remuneration of Key Management Personnel

The Directors consider the Board of Directors, who are the Centre's Trustees, and the senior management team comprise the key management personnel of the charity in charge of directing and controlling, running and operating the Centre on a day to day basis.

Other than stated below, all Directors give of their time freely.

Three of the Directors received remuneration during the year, all of which was approved by the Board. Details of this remuneration, including expenses, is given in Note 9.

Volunteers

The charity benefits greatly from the involvement and enthusiastic support of a group of volunteers without whom the charity could not operate and to whom the Trustees are most grateful for their time and dedication.

It is not possible to evaluate the economic benefit or the cost saving resulting from the support of the charity's volunteers, but it is recognised that such a value would be substantial.

AUDIT EXEMPTION AND INDEPENDENT EXAMINER

The directors have decided to take advantage of the audit exemption provisions of the Companies Act. Brian Fox acts as independent examiner and his report is shown on page 5 of the accounts. He is also willing to continue in this position.

STATEMENT OF TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The charity Trustees (who are also the Directors of Scottish Jewish Archives Centre for the purposes of company law) are responsible for preparing a Trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity Trustees to prepare financial statements for each financial year which 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 company for that period.

In preparing the financial stateme select suitable accounting policies and apply them consistently;
observe the methods and principles in the Charities SORP;
make judgements and 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 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 to enable them to ensure that the financial statements comply with the Companies Act 2006.

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.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

By order of the Board of Trustees

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Harvey L Kaplan

Chairman and Hon Director

Date 27 June 2026

SCOTTISH JEWISH ARCHIVES CENTRE
INDEPENDENT EXAMINER'S REPORT TO THE DIRECTORS ON THE UNAUDITED ACCOUNTS OF THE SCOTTISH JEWISH ARCHIVES CENTRE FOR THE YEAR ENDED 31ST DECEMBER 2025

In order to assist you to fulfil your duties under the Companies Act 2006, I have reviewed the accounts of the Scottish Jewish Archives Centre for the year ended 31 December 2025 that you have prepared from the company's accounting records.

As a practising member of the Institute of Chartered Accountants of Scotland, I am subject to its ethical and other professional requirements which are detailed at http://www.icas.org.uk/accountspreparationguidance.

This report is made solely to the Directors of the Scottish Jewish Archives Centre in accordance with the terms of my engagement.

My work has been undertaken in accordance with the requirements of the Institute of Chartered Accountants of Scotland as detailed at http://www.icas.org.uk/accountspreparationguidance. To the fullest extent permitted by law, I do not assume responsibility to anyone other than the Scottish Jewish Archives Centre and its Directors for my work or this report.

It is your duty to ensure that the Scottish Jewish Archives Centre has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and surplus or deficit of the Scottish Jewish Archives Centre. You consider that the Scottish Jewish Archives Centre is exempt from the statutory audit requirement for the year.

I have not been instructed to carry out an audit of the accounts of the Scottish Jewish Archives Centre. For this reason, I have not verified the accuracy or completeness of the accounting records or information and explanations you have given to me and I do not, therefore, express any opinion on the statutory accounts.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). An examination includes a review of the accounting records kept by the company and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the Directors concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently, I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and regulation 4 of the 2006 Accounts Regulations, and

- to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Brian Fox B.Acc, CA
Chartered Accountant
Date: 27 June 2026

SCOTTISH JEWISH ARCHIVES CENTRE

STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR TO 31 DECEMBER 2025

	Note	2025			2024		
		Unrestricted Funds	Restricted Funds	Total Funds 2024	Unrestricted Funds	Restricted Funds	Total Funds 2023
		£	£	£	£	£	£
INCOME							
Donations and Visitors	3	12257	79644	91901	18012	0	18012
Income from Charitable Activities	4	1030	0	1030	429	0	429
Income from Fundraising Activities	5	17094	0	17094	14869	0	14869
Income from Investments	6	4825	0	4825	2735	0	2735
TOTAL INCOME		**35207**	**79644**	**114851**	**36045**	**0**	**36045**
EXPENDITURE							
Costs of Fundraising	7	4196	800	4996	3288	0	3288
Expenditure on Charitable Activities	8	24301	34228	58529	24959	0	24959
TOTAL EXPENDITURE		**28497**	**35028**	**63525**	**28247**	**0**	**28247**
NET MOVEMENT IN FUNDS IN YEAR		**6709**	**44616**	**51326**	**7798**	**0**	**7798**
RECONCILIATION OF FUNDS							
Total funds brought forward		64209	56322	120531	56411	56322	112733
Adjustment Archivist Fund (Note below)		-59409	59409	0			
TOTAL FUNDS CARRIED FORWARD		**11509**	**160347**	**171857**	**64209**	**56322**	**120531**

Note 14 to the accounts provides a detailed analysis of Restricted and Unrestricted Funds. This includes the establishemt of a fund to allow the Scottish Jewish Archives Centre employee a part-time archivist through to 2030 yearend. This adjustment restricts funds for this purpose.

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities

The notes on pages 6 to 9 form part of these accounts

SCOTTISH JEWISH ARCHIVES CENTRE

BALANCE SHEET AS AT 31 DECEMBER 2025

	Note	2025		2024	
		£	£	£	£
FIXED ASSETS	11				
Fixtures & Fittings		16480		1179	
Storage Equipment		0			
Office & IT Equipment		2538		0	
			19018		1179
CURRENT ASSETS					
Debtors and Prepayments	12	3202		3356	
Bank of Scotland		8429		11310	
Virgin Bank		72273		38498	
Hampshire Trust Bank		72975		70000	
Cash on Hand		80		76	
		156959		123240	
CURRENT LIABILITIES					
Accruals	13	4120		3888	
NET CURRENT ASSETS			152839		119352
NET ASSETS			**171857**		**120531**
FUND BALANCES	14				
Unrestricted Funds			11510		64209
Restricted Funds			160347		56322
			171857		**120531**

The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The Trustees confirm that the company was entitled to exemption from an audit under section 477 of that Act and members have not required the company to obtain an audit of these financial statements in accordance with section 476 of that Act.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

These financial statements were approved by the Trustees on 27 June 2026 and are signed on their behalf by: -

Harvey L Kaplan — Chairman and Hon Director

Fiona Brodie — Hon Secretary

The notes on pages 6 to 9 form part of these accounts

SCOTTISH JEWISH ARCHIVES CENTRE

NOTES TO THE ACCOUNTS
FOR THE YEAR TO 31 DECEMBER 2025

1. ACCOUNTING POLICIES

The principal accounting policies adopted in the preparation of the financial statements are as follows: -

Basis of Preparation
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(FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. Scottish Jewish Archives Centre 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 note(s).

Income
Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably. This also applies to government and other grants.

Fund Accounting
Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

Expenditure and Irrecoverable VAT
Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.
Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Fixed Assets
Depreciation of fixed assets is provided at the following annual rates in order to write off each asset over its estimated useful life:

Office & IT Equipment	25% straight line
Furniture	25% straight line
Fixtures & Fittings	10% straight line

Debtors
Debtors and prepayments are recognised at the settlement amount due.

Creditors
Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in a transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.
Creditors are normally recognised at their settlement amount.

2. LEGAL STATUS OF THE CHARITY
The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of a winding-up is limited to £1.

3. INCOME FROM DONATIONS

	2025 £	2024 £
Friends of Scottish Jewish Archives	2603	2873
Donations	4264	8389
Trusts and Grants Restricted (see note below)	79644	983
Trusts and Grants Unrestricted	4000	4000
Gift Aid Tax Recovered	944	1008
Sundry Income	447	759
	91901	**18012**

Restricted Trusts and Grants:
SJAC was the beneficiary of several Trusts and Grants in 2025 which were provided on the basis that they would be used for specific projects. A breakdown of these Trusts and Grants together with details of what the funds are to be used for are detailed in note 14 of these accounts.

SCOTTISH JEWISH ARCHIVES CENTRE

NOTES TO THE ACCOUNTS
FOR THE YEAR TO 31 DECEMBER 2025

	2025	2024
4. INCOME FROM CHARITABLE ACTIVITIES	£	£
Research and Educational Work	293	314
Schools and Other Group Visits	738	115
	1030	**429**

	2025	2024
5. INCOME FROM FUNDRAISING ACTIVITIES	£	£
Events and 200 Club	11906	10826
Sale of Books and Educational Material (including Postage)	5017	4043
Royalties	172	0
	17094	**14869**

	2025	2024
6. INCOME FROM INVESTMENTS	£	£
Bank Deposit Interest	**4825**	**2735**

	2025	2024
7. COSTS OF FUNDRAISING	£	£
Fundraising Expenses (£800 of expenditure funded by Shoresh Charitable Trust)	3561	3253
Cost of Goods for Resale	1435	35
	4996	**3288**

8. EXPENDITURE ON CHARITABLE ACTIVITIES	2025 Funded By Restricted Funds	2025 Unfunded Expenditure	2025 Total	2024 Total
Rent	0	7500	7500	7500
Staffing Costs	23000	6728	29728	6846
Insurance	0	693	693	809
Communications	0	808	808	596
Stationary, Print, Advertising and Postage	0	4570	4570	2705
Depreciation	396	1179	1575	5150
Miscellaneous Costs	2546	1123	3669	853
Website Development	0	640	640	500
Refurbishment Costs	3382	875	4257	0
IT Implementation Costs	1292	0	1292	0
Digitisation	3612	0	3612	0
Fees	0	184	184	0
	34228	**24301**	**58529**	**24959**

The table above splits the 2025 expenditure between that which has been directly funded by external Trusts and Grants, and that which is normal 'unfunded expenditure'.
Note 11 details Trusts / Grants that have been provided for specific 'restricted purposes' and how these funds have been used in 2025.

	2025	2024
	£	£
9.Staffing Costs Remuneration		
Director's Honorarium	2000	2000
Trustees Attendance Payments	4728	4846
Salaried Staff Member	23000	0
Total Staff Costs Excl Expenses	29728	6846
Trustees Expenses (incl within Miscellaneous Costs)	883	326
Total Staffing Costs	**30611**	**7172**

Expenses represent items of expenditure for postage stationery etc., reimbursed to directors.
No round sum expenses allowance apply.

10. CORPORATION TAXATION
The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

11. FIXED ASSETS

	Fixt & Fittings	Office & IT Equip	Storage Equip	Total
Cost at 1 January 2025	45907	3476	20599	69982
Additions	16618	2796	0	19414
Cost at 31 December 2025	**62525**	**6272**	**20599**	**89396**
Depreciation at 1 January 2025	45907	3476	19420	68803
Depreciation charge for year	138	258	1179	1575
Depreciation at 31 December 2025	**46045**	**3734**	**20599**	**70378**
Net Book Value at 31 December 2025	**16480**	**2538**	**0**	**19018**
Net Book Value at 31 December 2024	**0**	**0**	**1179**	**1179**

12. DEBTORS AND PREPAYMENTS

	2025	2024
	£	£
Insurance	45	608
Deferred Income	3158	2748
	3203	**3356**

13. ACCRUALS

	2025	2024
	£	£
Fundraising and Events	4120	3820
Expenses, Fees and Misc	0	68
	4120	**3888**

14. ANALYSIS OF CHARITABLE FUNDS

	Balance at 1st January 2025 £	Incoming Resources £	Resources Expended £	Adjustment (Note Below) £	Balance at st December 2025 £
UNRESTRICTED FUNDS					
General Fund	**64209**	**35207**	**28497**	**-59409**	**11510**
RESTRICTED FUNDS					
Jewish Genealogical Fund	5	0	0	0	5
Archivist Compensation Fund					
Internal SJAC provision for salary funding through 2030	38498	0	7907	59409	90000
External funding support for salary through 2027	0	17180	15093	0	2087
Holocaust Education Centre Upgrade	17819	0	0	0	17819
Events Funding	0	1983	800	0	1183
Funding for Educational Purposes	0	10000	0	0	10000
Refurb and Display of Hebrew Cong'n Artifacts	0	5000	2546	0	2454
Digitisation and Conserv'n of Jewish Newspapers	0	25481	3612	0	21869
Refurbishment of Jacob's Room	0	20000	5070	0	14930
TOTAL RESTRICTED FUNDS	**56322**	**79644**	**35028**	**59409**	**160347**
TOTAL FUNDS (RESTRICTED AND UNRESTRICTED)	**120531**	**114851**	**63525**	**0**	**171857**

For confidentiality reasons the names of external providers of Restricted Funds have been removed from the above table

In addition to the funding external funding provided through 2027 to assist paying the archivist's salary, provision has been made to ensure there are sufficient funds for SJAC to pay the archivist's salary through to the end of 2030.
This adjustment establishes a fund to secure the payment of the salary.