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**HOD CHARITABLE TRUST**

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**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

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## HOD CHARITABLE TRUST

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## HOD CHARITABLE TRUST

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### REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2022

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#### Trustees

Stephen Hubert, Governing President  
Howard Panas, Deputy Governing President (appointed 14 May 2023)  
Michael Joel Tannenbaum, Secretary (appointed 14 May 2023)  
Anton Teper, Treasurer  
Laurence David Gishen, Immediate Past Governing President  
Joseph Cohen, Past Secretary (Deceased 28 March 2023)  
Henry John Cohen, Past Governing President (Resigned 14 May 2023)

#### Charity registered number

1057220

#### Principal office

22 Elmgate Gardens  
Edgware  
Middlesex  
HA8 9RT

#### Secretary

Michael Joel Tannenbaum

#### Chief executive officer

Stephen Hubert

#### Accountants

**BKL Audit LLP**  
Chartered Accountant  
35 Ballards Lane  
London  
N3 1XW

#### Bankers

Lloyds Bank Plc  
1 Stanmore Hill  
Stanmore  
Middlesex

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## HOD CHARITABLE TRUST

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### TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

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The Trustees present their annual report together with the financial statements of the HOD Charitable Trust for the ended 31 December 2022.

These accounts incorporate the results of:

- The Hebrew Order of David (International) (UK) Governing Lodge;
- The Hebrew Order of David (International) Lodge London No1;
- The Hebrew Order of David (International) Yitzhak Rabin Lodge London No 2;
- The Hebrew Order of David (International) Lodge London No 4

The financial statements are prepared in accordance with the Companies Act 2006 and the Statement of Recommended Practice on Accounting and Reporting by Charities (SORP FRS102). Further reference and administrative details are given on page 1.

#### **Objectives and activities**

##### **a. Policies and objectives**

The HOD Charitable Trust was established in the UK by the Trust deed dated 14 July 1996. The Objects of the Order include:

- The relief of the sick, the physical or mentally disabled and the elderly;
- The provision of relief for victims of disasters;and
- The relief of poverty.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

##### **b. Main activities undertaken to further the Charity's purposes for the public benefit**

During the year, a number of events were held to raise funds for charitable purposes, various community service activities were undertaken and funds were distributed to some 24 charitable causes.

The Trustees confirm that they have complied with the duty in the Charities Act to have due regard to the Charity Commissions general guidance on public benefit.

#### **Achievements and performance**

##### **a. Main achievements of the Charity**

The Charity is governed by a Governing Lodge comprising elected members (including the Trustees). The Governing Lodge is continually involved in co-coordinating and monitoring the affairs and activities of the Charity.

The Charity has during the year arranged events aimed at both charitable fund raising and services to the community. This has helped make a positive impact on the lives of the ultimate beneficiaries.

##### **b. Financial Review**

The charity remains in a positive financial position at the end of the year.

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## HOD CHARITABLE TRUST

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

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#### **a. Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

#### **b. Reserves policy**

There is no specific policy to hold reserves. Reserves held at the year end totalled £116,861.

#### **Structure, governance and management**

##### **a. Constitution**

HOD Charitable Trust is a registered charity, number 1057220, and is constituted under a Trust deed. Under the Constitution, adopted on the 28th day of September 1995, as amended, the principal object of the charity is the relief of the sick, disabled, elderly, victims of disaster and poverty. This is achieved through service to the community and donations to charitable causes and organisations.

##### **b. Methods of appointment or election of Trustees**

The executive officers of the Governing Lodge of HOD (International) in the United Kingdom appointed from time to time under the Constitution, become the Trustees of the HOD Charitable Trust. The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

##### **c. Organisational structure and decision-making policies**

The following executive officers of the Governing Lodge of the Hebrew Order Of David were appointed on 14 May 2023:

Governing President	Stephen Hubert
Deputy Governing President	Howard Panas (Appointed 14 May 2023)
Secretary	Michael Joel Tannenbaum (Appointed 14 May 2023)
Treasurer	Anton Teper
Immediate Past Governing President	Laurence David Gishen
Past Secretary	Joseph Cohen (Deceased 28 March 2023)
Past Governing President	Henry John Cohen (Resigned 14 May 2023)

The Grand President of HOD (International) is an ex officio officer of Governing Lodge but is not a Trustee.

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## HOD CHARITABLE TRUST

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

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#### Statement of Trustees' responsibilities

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

The law applicable to charities in England & Wales 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 its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 adequate accounting records that are sufficient to show and explain the Charity's transactions and 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 Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. 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.

Approved by order of the members of the board of Trustees on 27 October 2023 and signed on their behalf by:

*LD Gishen*

**Laurence David Gishen**  
Immediate Past Governing President

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## HOD CHARITABLE TRUST

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### INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

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#### Independent examiner's report to the Trustees of HOD Charitable Trust ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 December 2022.

#### Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent examiner's statement

Your attention is drawn to the fact that the Charity has prepared the accounts 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 Charity as required by section 130 of the 2011 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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

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HOD CHARITABLE TRUST

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INDEPENDENT EXAMINER'S REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2022

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Signed:

Dated: 27 October 2023

Jake Lew *BKL Audit LLP*

Independent examiner FCA

BKL Audit LLP  
35 Ballards Lane  
London  
N3 1XW



## HOD CHARITABLE TRUST

### STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2022

	Note	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
<b>Income from:</b>					
Donations and subscriptions	3	6,544	20,350	26,894	22,612
Other trading activities	4	44,341	175	44,516	55,177
<b>Total income</b>		<b>50,885</b>	<b>20,525</b>	<b>71,410</b>	<b>77,789</b>
<b>Expenditure on:</b>					
Raising funds	5	61,051	2,841	63,892	53,142
Charitable activities	6	94	16,363	16,457	12,097
<b>Total expenditure</b>		<b>61,145</b>	<b>19,204</b>	<b>80,349</b>	<b>65,239</b>
<b>Net movement in funds</b>		<b>(10,260)</b>	<b>1,321</b>	<b>(8,939)</b>	<b>12,550</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		47,533	78,267	125,800	113,250
Net movement in funds		(10,260)	1,321	(8,939)	12,550
<b>Total funds carried forward</b>		<b>37,273</b>	<b>79,588</b>	<b>116,861</b>	<b>125,800</b>

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

The notes on pages 9 to 17 form part of these financial statements.

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## HOD CHARITABLE TRUST

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### BALANCE SHEET AS AT 31 DECEMBER 2022

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	Note	2022 £	2021 £
<b>Current assets</b>			
Debtors	9	9,689	3,547
Cash at bank and in hand		114,499	128,772
		<u>124,188</u>	<u>132,319</u>
Creditors: amounts falling due within one year	10	(7,327)	(6,519)
<b>Net current assets</b>		<u>116,861</u>	<u>125,800</u>
<b>Total net assets</b>		<u><u>116,861</u></u>	<u><u>125,800</u></u>
<b>Charity funds</b>			
Restricted funds	12	37,273	47,533
Unrestricted funds	12	79,588	78,267
<b>Total funds</b>		<u><u>116,861</u></u>	<u><u>125,800</u></u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

*LD Gishen*

.....  
**Laurence David Gishen**  
Immediate Past Governing President

Date: 27 October 2023

The notes on pages 9 to 17 form part of these financial statements.

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## HOD CHARITABLE TRUST

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

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#### 1. General information

HOD Charitable Trust is an unincorporated charity registered in England and Wales with the registration number 1057220. The registered and principal office address is 22 Elmgate Gardens, Edgware, Middlesex, HA8 9RT.

The principal activities of the foundation is as stated in the trustees' report.

#### 2. Accounting policies

##### 2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

HOD Charitable 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.

##### 2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income is recognised when the charity is entitled to the income and it is probable that the income will be received. Usually, cash donations end up being recognised on receipts.

##### 2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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**2. Accounting policies (continued)****2.4 Debtors**

Trade and other debtors are recognised at the settlement value. Prepayments are valued at the amount net of prepaid.

**2.5 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.

**2.6 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it 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 Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the 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 in the Statement of financial activities as a finance cost.

**2.7 Financial instruments**

The Charity 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.

**2.8 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity 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.

## HOD CHARITABLE TRUST

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

#### 3. Income from donations and legacies

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Membership subscriptions and donations	6,536	20,309	<b>26,845</b>	22,608
Interest received	8	41	<b>49</b>	4
	<u>6,544</u>	<u>20,350</u>	<u><b>26,894</b></u>	<u>22,612</u>
<i>Total 2021</i>	<u><u>1,806</u></u>	<u><u>20,806</u></u>	<u><u>22,612</u></u>	

#### 4. Income from other trading activities

##### Income from fundraising events

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Fundraising income	<u>44,341</u>	<u>175</u>	<u><b>44,516</b></u>	<u>55,177</u>

# HOD CHARITABLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

### 5. Expenditure on raising funds

#### Costs of raising voluntary income

	<b>Restricted funds 2022 £</b>	<b>Unrestricted funds 2022 £</b>	<b>Total funds 2022 £</b>	<i>Total funds 2021 £</i>
Costs of raising voluntary income	17,572	2,841	<b>20,413</b>	19,335
Donations paid	43,479	-	<b>43,479</b>	33,807
	<u>61,051</u>	<u>2,841</u>	<u><b>63,892</b></u>	<u>53,142</u>
<i>Total 2021</i>	<u>51,077</u>	<u>2,065</u>	<u>53,142</u>	

## HOD CHARITABLE TRUST

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

#### 6. Analysis of expenditure on charitable activities

##### Summary by fund type

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total 2022 £	Total 2021 £
Capitation fees	-	599	599	544
Rent payable	-	5,500	5,500	4,125
Table Lodge	-	5,188	5,188	2,898
Accountancy fees	-	1,860	1,860	1,080
Insurance	-	275	275	261
Presentations	-	525	525	656
Under provision of review fee for 2020 & 2021	-	875	875	2,234
Travel	-	1,454	1,454	-
Bank charges	94	-	94	84
Sundry expenses	-	87	87	215
	<u>94</u>	<u>16,363</u>	<u>16,457</u>	<u>12,097</u>
<i>Total 2021</i>	<u>84</u>	<u>12,013</u>	<u>12,097</u>	

#### 7. Independent examiner's remuneration

	2022 £	2021 £
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	<u>1,860</u>	<u>1,080</u>

#### 8. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 31 December 2022, expenses were reimbursed or paid directly to 2 Trustees (2021 - to 3 Trustees) broken down as follows:

	2022 £	2021 £
Charitable events costs	<u>16,513</u>	<u>16,947</u>

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## HOD CHARITABLE TRUST

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

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#### 8. Trustees' remuneration and expenses (continued)

The charity allows for authorised trustees who are organising an event to make purchases for these events on their personal credit cards. All event expenses paid for by trustees are then reimbursed after the event. The trustees contribute their time solely on a voluntary basis and receive no remuneration for this.

#### 9. Debtors

	2022 £	2021 £
<b>Due within one year</b>		
Prepayments and accrued income	9,689	3,547
	<u>9,689</u>	<u>3,547</u>

#### 10. Creditors: Amounts falling due within one year

	2022 £	2021 £
Other creditors	3,200	3,200
Accruals and deferred income	4,127	3,319
	<u>7,327</u>	<u>6,519</u>

#### 11. Financial instruments

	2022 £	2021 £
<b>Financial assets</b>		
Financial assets measured at fair value through income and expenditure	114,499	128,772
	<u>114,499</u>	<u>128,772</u>



# HOD CHARITABLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

### 12. Statement of funds

#### Statement of funds - current year

	Balance at 1 January 2022 £	Income £	Expenditure £	Balance at 31 December 2022 £
<b>Unrestricted funds</b>				
General Funds 1	78,267	20,350	(19,029)	79,588
<b>Restricted funds</b>				
Restricted Fund 1	47,533	33,313	(43,573)	37,273
<b>Total of funds</b>	<b>125,800</b>	<b>53,663</b>	<b>(62,602)</b>	<b>116,861</b>

#### Statement of funds - prior year

	Balance at 1 January 2021 £	Income £	Expenditure £	Balance at 31 December 2021 £
<b>Unrestricted funds</b>				
General Funds - all funds	71,539	20,806	(14,078)	78,267
<b>Restricted funds</b>				
Restricted Funds - all funds	41,711	56,983	(51,161)	47,533
<b>Total of funds</b>	<b>113,250</b>	<b>77,789</b>	<b>(65,239)</b>	<b>125,800</b>

# HOD CHARITABLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

### 13. Summary of funds

#### Summary of funds - current year

	Balance at 1 January 2022 £	Income £	Expenditure £	Balance at 31 December 2022 £
General funds	78,267	20,350	(19,029)	79,588
Restricted funds	47,533	33,313	(43,573)	37,273
	<u>125,800</u>	<u>53,663</u>	<u>(62,602)</u>	<u>116,861</u>

#### Summary of funds - prior year

	Balance at 1 January 2021 £	Income £	Expenditure £	Balance at 31 December 2021 £
General funds	71,539	20,806	(14,078)	78,267
Restricted funds	41,711	56,983	(51,161)	47,533
	<u>113,250</u>	<u>77,789</u>	<u>(65,239)</u>	<u>125,800</u>

### 14. Analysis of net assets between funds

#### Analysis of net assets between funds - current year

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £
Current assets	40,473	83,715	124,188
Creditors due within one year	(3,200)	(4,127)	(7,327)
<b>Total</b>	<u>37,273</u>	<u>79,588</u>	<u>116,861</u>

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## HOD CHARITABLE TRUST

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

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#### 14. Analysis of net assets between funds (continued)

##### Analysis of net assets between funds - prior year

	<i>Restricted funds 2021 £</i>	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Current assets	50,733	81,586	132,319
Creditors due within one year	(3,200)	(3,319)	(6,519)
<b>Total</b>	<u>47,533</u>	<u>78,267</u>	<u>125,800</u>

# HOD Charitable Trust

22 Elmgate Gardens, Edgware, Middlesex, HA8 9RT

Date: 26 October 2023

Your ref: **HOD001**

BKL Audit LLP  
35 Ballards Lane  
London  
N3 1XW

Dear Sirs

## **HOD Charitable Trust**

We confirm to the best of our knowledge and belief, and having made appropriate enquiries of other trustees and officials of the Charity, the following representations in connection with your report on the Charity's financial statements for the year ended 31 December 2022

1. We acknowledge that the work performed by you is substantially less in scope than an audit performed in accordance with Auditing Standards and that you do not express an audit opinion.
2. We confirm that the Charity was entitled to exemption from the requirement to have its financial statements for the financial year audited.
3. We have fulfilled as trustees our responsibility for the financial statements which give a true and fair view in accordance with the requirements of the Charities Act 2011 and which otherwise comply with the requirements of that Act relating to financial statements, so far as applicable to the Charity. All the accounting records have been made available to you and all transactions undertaken by the Charity have been properly reflected in those accounting records. All records and related information, including the minutes of the trustees' and members' meetings have been made available to you.
4. We confirm that we have maintained proper accounting records, as required by the Charities Act 2011.
5. We confirm, to the best of our knowledge and belief, that there have been no instances of non-compliance or breaches of any laws or regulations which are essential to the activities of the Charity's activities.

6. We confirm that assets are included on the balance sheet at no more than their recoverable amounts and that liabilities are included at their expected cost to the Charity.
7. We confirm that we are not aware of any pending litigation which may result in a significant loss to the Charity.
8. We confirm that there were no contingent liabilities at the balance sheet date.
9. We believe that the Charity's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding and support will be more than adequate for the Charity's needs. We have considered a period of twelve months from the date of approval of the financial statements. We believe that no further disclosures relating to the Charity's ability to continue as a going concern need to be made in the financial statements.
10. We confirm that there were no transactions with related parties of the Charity or amounts due to or from related parties at the balance sheet date which are required to be disclosed in the financial statements other than those which are detailed in the notes to the financial statements.
11. We confirm that there have been no events since the balance sheet date which necessitate revision of the figures included in the financial statements or disclosure in the notes to the financial statements. Should further material events occur, which may necessitate revision of the figures included in the financial statements or inclusion of a note thereto, we will advise you accordingly.
12. All grants, donations and other monies, the receipt of which is subject to specific terms or conditions, have been properly recorded in the financial statements as restricted funds.
13. We confirm that all grants paid out during the year were to entities with no connections to any of the Trustees.

Yours faithfully

*LD Gishen*

Signed on behalf of the Board of Trustees  
**HOD Charitable Trust**











# HOD Charitable TRUST - 2022 Accounts

Final Audit Report

2023-10-29

Created:	2023-10-27
By:	BKL Audit LLP (Jake.Lew@bkl.co.uk)
Status:	Signed
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## "HOD Charitable TRUST - 2022 Accounts" History

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-  Email viewed by laurencegishen@icloud.com  
2023-10-27 - 11:45:43 GMT
-  Signer laurencegishen@icloud.com entered name at signing as LD Gishen  
2023-10-29 - 14:35:41 GMT
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