

TIFERET EYAL COMMUNITY

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

31 December 2023

CHARITY NUMBER : 1116736

REDHOUSE AND ASSOCIATES BUSINESS SERVICES LIMITED
164a Kenton Road
Kenton, Harrow
Middlesex
HA3 8BL

TIFERET EYAL COMMUNITY

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

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TIFERET EYAL COMMUNITY

CHARITY INFORMATION

YEAR ENDED 31 DECEMBER 2023

Charity Number	1116736
Trustees	Evelyne Abraham Mark Ezekiel Barbara Feldman
Charity office	8 Queens Road London NW4 2TH
Accountant	Redhouse and Associates Business Services Limited 164a Kenton Road Kenton, Harrow Middlesex HA3 8BL

TIFERET EYAL COMMUNITY

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees present their report and accounts for the year ended 31 December 2023

Trustees

The trustees named below have served throughout the year:

Evelyne Abraham
Mark Ezekiel
Barbara Feldman

Appointment of trustees is governed by the Trust Deed of the charity. The Board of Trustees is authorised to appoint new trustees to fill vacancies arising through resignation or death of an existing trustee.

Objects of the society, principal activities and organisation

To raise funds and donate those funds in support the furtherance of the Hendon Sephardi community

Financial review

The trust continues to manage its resources prudently, and to make payments in accordance with the trust deed, and within its own financial resources.

Reserves

The trust's reserves policy is such that the funds held are sufficient to continue running services for at least one year.

Risk review

The trustees regularly review the major risks which the charity is exposed at its regular meetings. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the charity.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities 2005 (issued March 2005).

This report was approved by the trustees on _____ and signed on their behalf.



Barbara A. Feldman

Signed on 15/09/24 @ 05:47

Date :

TIFERET EYAL COMMUNITY

STATEMENT OF RESPONSIBILITIES OF THE TRUSTEES

IN RESPECT OF THE ACCOUNTS

The trustees are required under the Charities Act 2006 to prepare Financial Statements for each financial year which give a true and fair view of the charities financial activities during the year and of its financial position at the end of the year.

In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- select suitable accounting policies and apply them consistently ;
- make judgements and estimates that are reasonable and prudent ;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the accounts ;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the Charity and which enable them to ensure that the financial statements comply with applicable law and regulations. 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.



Barbara A Feldman
Signed on 15/09/24 @ 05:47

Trustee

Date :

TIFERET EYAL COMMUNITY

ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

ACCOUNTANT'S REPORT

In accordance with instructions given to us, we have prepared, without carrying out an audit, the attached Income and Expenditure Account from the accounting records of Tiferet Eyal and from information and explanations supplied to us.



BN Redhouse
Signed on 16/09/24 @ 09:16

REDHOUSE AND ASSOCIATES BUSINESS
SERVICES LIMITED
164A Kenton Road
Kenton, Harrow
Middlesex
HA3 8BL

Date :

CLIENT APPROVAL CERTIFICATE

We approve the attached Income and Expenditure Account and confirm that we have made available all relevant records and information for their preparation.



Barbara A Feldman
Signed on 15/09/24 @ 05:47

.....
- Trustee

Date :

TIFERET EYAL COMMUNITY

INCOME & EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

	<u>2023</u>	<u>2022</u>
	<u>£</u>	<u>£</u>
Income	142,935	130,427
Administration expenses	198,296	130,373
Operating Surplus/(Deficit)	(55,361)	54
Interest payable	-	-
Operating Surplus/(Deficit) before Taxation	(55,361)	54
Taxation	-	-
Surplus/(Deficit) after Taxation	(55,361)	54
Other Income	21,200	19,000
Retained (loss)/profit for the year	(34,161)	19,054
Accumulated surplus/(deficit) brought forward	61,824	42,770
Accumulated (deficit)/surplus carried forward	<u>£27,663</u>	<u>£61,824</u>

The notes form part of these Financial Statements.

TIFERET EYAL COMMUNITY

BALANCE SHEET AS AT 31 DECEMBER 2023

	<u>2023</u>		<u>2022</u>
	<u>£</u>	<u>£</u>	<u>£</u>
<u>Current Assets</u>			
Debtors	11,067		3,542
Cash at Bank and in hand	18,554		61,105
	<u>29,621</u>		<u>64,647</u>
<u>CREDITORS:</u>			
Amounts falling due within one year	<u>1,958</u>		<u>2,823</u>
Net Current Assets		27,663	61,824
TOTAL ASSETS LESS CURRENT LIABILITIES		<u><u>£27,663</u></u>	<u><u>£61,824</u></u>
 <u>CAPITAL AND RESERVES</u>			
General Reserve		27,663	61,824
		<u><u>£27,663</u></u>	<u><u>£61,824</u></u>

Approved by the Trustees on and signed on their behalf



Barbara A Feldman
Signed on 15/09/24 @ 05:47

.....
Trustee

TIFERET EYAL COMMUNITY

DETAILED INCOME & EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

<u>Income:</u>	<u>2023</u>	<u>2022</u>
Donations & Fees	129,272	122,843
Grants Received	13,664	7,584
Rent Received	<u>21,200</u>	<u>19,000</u>
Total Income	164,135	149,427
Less Expenses:		
Ministers	34,001	37,011
Pension - Autoenrolment	0	142
Shul events	3,320	0
Kolel	0	0
Gifts	6,780	3,671
Chesed Funds	8,469	0
Security	5,192	5,134
Catering	19,404	2,366
Charity Donations	0	400
Accommodation	250	0
Light, Heat & Water	14,292	12,228
Rent & Rates	31,404	14,112
Cleaning	9,556	13,564
Computer Costs	0	0
Insurance	2,829	0
Repairs & Maintenance	16,335	2,890
Books and Subscriptions	1,205	582
Sundry Expenses	6,203	1,319
Telephone & Internet	1,386	1,570
Accountancy	1,752	1,470
Legal Expenses	1,800	0
Bank Charges	368	214
Grants Paid	<u>33,750</u>	<u>33,700</u>
	<u>198,296</u>	<u>130,373</u>
Net Surplus/(Deficit)	<u>(34,161)</u>	<u>19,054</u>

Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees

Charity Name

Tiferet Eyal

On accounts for the year ended

31 December 2023

**Charity no
(if any)**

1116736

Set out on pages

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31 / 12 / 2023**.

Responsibilities and basis of report

As the charity's trustees, 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 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 (~~other than that disclosed below~~ *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

** Please delete the words in the brackets if they do not apply.*

Signed:



Date:

22 Dec 2024

Name:

Bernard Redhouse

Relevant professional qualification(s) or body (if any):

Address:	164a Kenton Road
	Harrow HA3 8BL

Section B**Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

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