

# THE PERSIAN HEBREW COMMUNITY

England & Wales · Charity number 1138468

## Details

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**Status** Registered

**Legal form** Other

**Registered** 2010-10-19

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Azizoff Co Ltd  
2 Beechfield Road  
London  
N4 1PE

**Phone** 02088096902

## Activities

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**Objects:** (1) THE ADVANCEMENT OF THE JEWISH FAITH AMONG PERSONS OF THE PERSIAN HEBREW COMMUNITY WITH A PREFERENCE FOR THOSE WHO ARE FOR THE TIME BEING RESIDENT IN GREAT BRITAIN. (2) THE EDUCATION IN THE JEWISH FAITH OF THE CHILDREN OF MEMBERS OF THE PERSIAN HEBREW COMMUNITY WITH A PREFERENCE FOR THOSE WHO ARE FOR THE TIME BEING RESIDENT IN GREAT BRITAIN. (3) THE RELIEF OF POVERTY AND SICKNESS AMONG THE PERSIAN HEBREW COMMUNITY WITH A PREFERENCE FOR THOSE IN WHO ARE FOR THE TIME BEING RESIDENT GREAT BRITAIN. (4) SUCH OTHER PURPOSES ANCILLARY TO THE FOREGOING PURPOSES AS THE TRUSTEES MAY FROM TIME TO TIME DECIDE.

**Activities:** The advancement of and education in the Jewish faith among persons of the Persian Hebrew Community with a preference for those who are for the time being resident in the UK; the relief of poverty and sickness among the Persian Hebrew Community with a preference for those who are for the time being resident in the UK.

## Classification

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- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Other Finance
- **What:** Education/training, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** People Of A Particular Ethnic Or Racial Origin

## Geography

- **Area of benefit:** GREAT BRITAIN.
- Israel
- Hertfordshire
- Throughout London

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£91,519	£129,928	-	-
2024-03-31	£84,145	£79,505	-	-
2023-03-31	£150,791	£107,825	-	-
2022-03-31	£86,316	£47,266	-	-
2021-03-31	£77,321	£51,663	-	-

## Trustees

Name	Role	Appointed
<b>MICHAEL HAKIMIAN</b>	Chair	
ALEX BASSALIAN		
AMOS AZIZOFF		
GEOFFREY AZIZOLLAHOFF		2013-08-28
JEFFREY AZIZOFF		

**THE PERSIAN HEBREW COMMUNITY**

England & Wales - Charity number 1138468

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# Accounts

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**THE PERSIAN HEBREW COMMUNITY**

**Charity No. 1138468**

**TRUSTEES' ANNUAL REPORT**

**and**

**FINANCIAL STATEMENTS**

**For the Year ended 31 March 2024**

# THE PERSIAN HEBREW COMMUNITY

## LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Amos Azizoff Michael Hakimian Alex Bassalian Jeffrey Azizoff Geoffrey Azizollahoff
Charity No.	1138468
Address	2 Beechfield Road London N4 1PE
Independent examiner	Harold Bach, Accountant Rokeby House 11 Bishops Road London N6 4HP

# THE PERSIAN HEBREW COMMUNITY

## TRUSTEES' ANNUAL REPORT

for the Year ended 31 March 2024

The trustees present their Annual Report and Financial Statements for the year ended 31 March 2024

The trustees have elected to prepare accounts on a receipts and payments basis under Section 133 of the Charities Act 2011.

### Structure, governance and management

The Charity was formerly known as The Persian Hebrew Congregation. In accordance with the order of the Charity Commission for England and Wales, as from 19 July 2010 the Charity is now known as The Persian Hebrew Community and is governed by the Scheme set out by the Charity Commission.

The trustees who served during the year were:

Amos Azizoff (originally appointed 19 July 2010, reappointed 19 July 2022)  
Michael Hakimian (originally appointed 19 July 2010, reappointed 19 July 2022)  
Alex Bassalian (originally appointed 19 July 2010, reappointed 19 July 2022)  
Jeffrey Azizoff (originally appointed 19 July 2010, reappointed 19 July 2022)  
Geoffrey Azizolahoff (originally appointed 8 May 2013, reappointed 8 May 2021)

The appointment of trustees is governed by the Scheme and each trustee is appointed for a term of 4 years.

### Objectives and activities

The Charity's objects are:

- (1) The advancement of the Jewish faith among persons of the Persian Hebrew Community with a preference for those who are for the time being resident in Great Britain.
- (2) The education in the Jewish faith of the children of members of the Persian Hebrew Community with a preference for those who are for the time being resident in Great Britain.
- (3) The relief of poverty and sickness among the Persian Hebrew Community with a preference for those who are for the time being resident in Great Britain.
- (4) Such other purposes ancillary to the foregoing purposes as the trustees may from time to time decide.

The trustees hold at least 2 meetings each year at which consideration is given to the Charity's investments and distribution of funds.

The trustees have paid due regard to the guidance on public benefit issued by the Charity Commission in deciding what activities the Charity should undertake.

### **Achievements and performance**

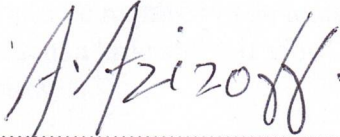
During the year the Charity donated £65,000 to United Mashadi Community of Israel and £12,000 to Vaad Jerusalem for the purpose of providing food and medicine for poor Persian families in Israel. The Charity also donated £25,000 to Chabad Mishkafayim for the advancement of and education in the Jewish faith of Persian families in Israel.

### **Financial review**

As at 31 March 2024 the Charity's funds, all of which were unrestricted, amounted, at book cost, to £1,662,038 (2023 - £1,657,705).

Of the £1,662,038 £1,182,925 has been invested in a freehold property to provide income for the charity and £487,021 was held at bank. The sources of the £1,662,038 comprise funds of £1,335,455 held at 31 March 2011, a legacy of £68,283 received in 2022 and £258,300 income held in reserve.

On behalf of the board of trustees



.....  
Amos Azizoff  
Trustee

Dated 26 January 2025

THE PERSIAN HEBREW COMMUNITY

**INDEPENDENT EXAMINER'S REPORT  
TO THE TRUSTEES OF THE PERSIAN HEBREW COMMUNITY ("the Charity")**

I report on the accounts of the Persian Hebrew Community for the year ended 31 March 2024, which are set out on pages 5 to 6.

**Respective responsibilities of trustees and examiner**

The Charity's trustees are responsible for the preparation of the financial statements. The Charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 ("the 2011 Act") and that an independent examination is needed.

It is my responsibility to:

- (i) examine the financial statements under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
  - (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
  - (ii) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Acthave not been met; or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Harold Bach  
Accountant  
Rokeby House  
11 Bishops Road  
London N6 4HP

26 January 2025

THE PERSIAN HEBREW COMMUNITY

Charity No. 1138468

Statement of Receipts and Payments

for the Year ended 31 March 2024

2023			<u>Unrestricted Funds</u>		
£	£		£	£	£
		<b>Revenue receipts</b>			
82,339		Rental income received	82,339		
169	82,508	Interest received	1,755	84,094	
<hr/>			<hr/>		
	68,283	<b>Capital receipts</b>			
		Legacy			-
		<b>Other receipts</b>			
	-	Excess of VAT charged on income over VAT suffered on payments			51
<hr/>	150,791	<b>Total Receipts</b>			<hr/> 84,145 <hr/>
		<b>Revenue payments</b>			
		<i>Administrative expenditure</i>			
2,017		Insurance of property	2,405		
175	2,192	Bank charges	100		
<hr/>		Fees re rent review	-	2,505	
		<i>Charitable loans, grants and donations</i>			
		Grants and donations			
65,000		United Mashadi Community of Israel	40,000		
-		Chabad Mishkafayim	25,000		
28,000		Vaad Jerusalem	12,000		
12,000	105,000	Persian Sephardi Synagogue	-	77,000	
<hr/>			<hr/>		
	107,192				79,505
		<b>Capital payments</b>			-
		<b>Other payments</b>			
	633	VAT overpaid in error			-
<hr/>	107,825	<b>Total Payments</b>			<hr/> 79,505 <hr/>
	42,966	<b>Excess of Receipts over Payments</b>			4,640
	439,415	Bank balances as at 31 March 2023			82,381
<hr/>	482,381	<b>Bank balances as at 31 March 2024</b>			<hr/> 487,021 <hr/>

THE PERSIAN HEBREW COMMUNITY

Charity No. 1138468

Statement of Assets and Liabilities

as at 31 March 2024

2023		<i>Unrestricted Funds</i>	
£	£	£	£
<b>Assets</b>			
	Freehold investment property		
1,182,925	At cost	1,182,925	
633	VAT overpaid recoverable	633	
482,381	Bank balances	487,021	
<u>1,665,939</u>		<u>1,670,579</u>	
<b>Liabilities</b>			
(8,234)	VAT	(8,234)	
-	Sundry creditor	(307)	
<u>1,657,705</u>	<b>Net assets</b>	<u>1,662,038</u>	
<b>Sources of net assets</b>			
	Unrestricted funds		
1,614,106	As at 31 March 2023	1,657,705	
	Year ended 31 March 2024		
68,283	Legacy	-	
82,508	Revenue receipts	84,094	
(107,192)	Revenue payments	(79,505)	
-	Accrued administrative expense	(256) (79,761)	4,333
<u>43,599</u>		<u>4,333</u>	
<u>1,657,705</u>	Unrestricted funds as at 31 March 2024	<u>1,662,038</u>	

**THE PERSIAN HEBREW COMMUNITY**

England & Wales - Charity number 1138468

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# Accounts

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**THE PERSIAN HEBREW COMMUNITY**

**Charity No. 1138468**

**TRUSTEES' ANNUAL REPORT**

**and**

**FINANCIAL STATEMENTS**

**For the Year ended 31 March 2023**

# THE PERSIAN HEBREW COMMUNITY

## TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDING 31 MARCH 2023

### LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Amos Azizoff Michael Hakimian Alex Bassalian Jeffrey Azizoff Geoffrey Azizollahoff
Charity No.	1138468
Address	2 Beechfield Road London N4 1PE
Independent examiner	Harold Bach, Accountant Rokeby House 11 Bishops Road London N6 4HP

# THE PERSIAN HEBREW COMMUNITY

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for the Year ended 31 March 2023

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The trustees have elected to prepare accounts on a receipts and payments basis under Section 133 of the Charities Act 2011.

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- (3) The relief of poverty and sickness among the Persian Hebrew Community with a preference for those who are for the time being resident in Great Britain.
- (4) Such other purposes ancillary to the foregoing purposes as the trustees may from time to time decide.

The trustees hold at least 2 meetings each year at which consideration is given to the Charity's investments and distribution of funds.

The trustees have paid due regard to the guidance on public benefit issued by the Charity Commission in deciding what activities the Charity should undertake.

### **Achievements and performance**

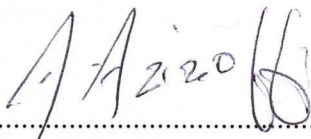
During the year the Charity donated £65,000 to United Mashadi Community of Israel and £28,000 to Vaad Jerusalem for the purpose of providing food and medicine for poor Persian families in Israel. The Charity also donated £12,000 to the Persian Sephardi Synagogue in furtherance of the advancement of the Jewish faith among persons of the Persian Hebrew community.

### **Financial review**

During the year the Charity received a general legacy of £68,283. As at 31 March 2023 the Charity's funds, all of which were unrestricted, amounted, at book cost, to £1,657,705 (2022 - £1,614,106).

Of the £1,657,705 £1,182,925 has been invested in a freehold property to provide income for the charity and £482,381 was held at bank. The sources of the £1,657,705 comprise funds of £1,335,455 held at 31 March 2011, the legacy of £68,283 and £253,967 income held in reserve.

On behalf of the board of trustees



Amos Azizoff  
Trustee

Dated 28 January 2024

# THE PERSIAN HEBREW COMMUNITY

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE PERSIAN HEBREW COMMUNITY ("the Charity")

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



Harold Bach  
Accountant  
Rokeby House  
11 Bishops Road  
London N6 4HP

28 January 2024

THE PERSIAN HEBREW COMMUNITY

Charity No. 1138468

Statement of Receipts and Payments

for the Year ended 31 March 2023

2022		<u>Unrestricted Funds</u>		
£	£	£	£	£
		<b>Revenue receipts</b>		
86,293		Rental income received	82,339	
23	86,316	Interest received	169	82,508
		<b>Capital receipts</b>		
	-	Legacy		68,283
		<b>Other receipts</b>		
29,200		Loan to Persian Sephardi Synagogue repaid	-	-
1,001	30,201	Excess of VAT charged on income over VAT suffered on payments - due to HM Revenue & Customs	-	-
	<u>116,517</u>	<b>Total Receipts</b>		<u>150,791</u>
		<b>Revenue payments</b>		
		<i>Administrative expenditure</i>		
1,716		Insurance of property	2,017	
50		Bank charges	175	
3,500	5,266	Fess re rent review	-	2,192
		<i>Charitable loans, grants and donations</i>		
30,000		Grants and donations		
-		United Mashadi Community of Israel	65,000	
12,000	42,000	Vaad Jerusalem	28,000	
		Persian Sephardi Synagogue	12,000	105,000
	47,266			107,192
		<b>Capital payments</b>		
	-			-
		<b>Other payments</b>		
	-	VAT overpaid in error		633
	<u>47,266</u>	<b>Total Payments</b>		<u>107,825</u>
69,251		<b>Excess of Receipts over Payments</b>		42,966
370,164		Bank balances as at 31 March 2022		439,415
<u>439,415</u>		<b>Bank balances as at 31 March 2023</b>		<u>482,381</u>

THE PERSIAN HEBREW COMMUNITY

Charity No. 1138468

Statement of Assets and Liabilities

as at 31 March 2023

2022		<i>Unrestricted Funds</i>	
£	£	£	£
<b>Assets</b>			
	Freehold investment property		
1,182,925	At cost	1,182,925	
-	VAT overpaid recoverable	633	
439,415	Bank balances	482,381	
<u>1,622,340</u>		<u>1,665,939</u>	
<b>Liabilities</b>			
(8,234)	VAT	(8,234)	
<u>1,614,106</u>	<b>Net assets</b>	<u>1,657,705</u>	
<b>Sources of net assets</b>			
	Unrestricted funds		
1,575,056	As at 31 March 2022		1,614,106
	Year ended 31 March 2023		
-	Legacy	68,283	
86,316	Revenue receipts	82,508	
(47,266)	Revenue payments	(107,192)	(24,684)
<u>39,050</u>		<u>43,599</u>	
<u>1,614,106</u>	Unrestricted funds as at 31 March 2023		<u>1,657,705</u>

**THE PERSIAN HEBREW COMMUNITY**

England & Wales - Charity number 1138468

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# Accounts

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**CLIENT**

**THE PERSIAN HEBREW COMMUNITY**

**TRIAL BALANCE AS AT**

**31 March 2022**

	<b>Nominal</b>	<b>Debit</b>	<b>Credit</b>		<b>Debit</b>	<b>Credit</b>	<b>Debit</b>	<b>Credit</b>
	<b>Code</b>							
	<u>31.3.21</u>		<u>Journal Entries</u>		<u>Closing Balances</u>			
	£	£	£	£	£		£	£
Barclays Bank	926.88		(1)		(1)		926.88	
Santander Bank, current a/c	157,992.67		(1)	40,028.08	(1)		198,020.75	
Santander Bank, reserve a/c	211,244.24		(2)	29,222.66	(3)		240,466.90	
283 Stockport Road	1,182,924.74		(2) (4)		(3)		1,182,924.74	
Loan to Persian Sephardi Synagogue	29,200.00		(2)		(29,200.00)	(2)	0.00	
Sundry creditors			(2)		(1)			0.00
Opening funds		(1,575,055.25)	(7)		(1) (3) (6)		(1,575,055.25)	
Prepayments							0.00	
Accruals								0.00
VAT		(7,233.28)	(1) (2) (5) (8)	16,258.03	(17,258.63)	(1)		(8,233.88)
DW Beckman, solicitors			(3) (6)		(4) (5)		0.00	
Rent review fee			(1) (5)		(8)		0.00	
Rent received					(86,293.11)	(1) (4)		(86,293.11)
Interest received					(22.66)	(2) (3)		(22.66)
Bank charges			(1) (2) (3)	50.00			50.00	
Insurance			(1)	1,715.63		(1)	1,715.63	
Professional fees			(1)	3,500.00			3,500.00	
Sundry payments			(2)				0.00	
Grants - Mashadi, Israel			(1) (3)	30,000.00			30,000.00	
Grants - Persian Sephardi Synagogue			(1)	12,000.00			12,000.00	
Grants - other							0.00	
Unidentified transactions						(3)	0.00	
	<u>1,582,288.53</u>	<u>(1,582,288.53)</u>		<u>132,774.40</u>	<u>(132,774.40)</u>		<u>1,669,604.90</u>	<u>(1,669,604.90)</u>

**THE PERSIAN HEBREW COMMUNITY**

**Journal entries as at 31 March 2022**

<b>Nominal code</b>	<b>Debit £</b>	<b>Credit £</b>
(1) VAT	16,258.03	17,258.63
Rent received		86,293.11
Insurance	1,715.63	
Bank charges	50.00	
Grants - Mashadi, Israel	30,000.00	
Grahts - Persian Sephardi Synagogue	12,000.00	
Insurance		
Professional fees	3,500.00	
Santander Bank, current a/c	40,028.08	
Santander current a/c transactions for year		
(2) <hr/> Interest received		22.66
Loan - Persian Sdephardi Synagogue		29,200.00
Santander Bank, reserve a/c	29,222.66	
Santander reserve a/c transactions for year		
<hr/>		



**THE PERSIAN HEBREW COMMUNITY**

**Charity No. 1138468**

**Statement of Assets and Liabilities**

**as at 31 March 2022**

**Unrestricted  
Funds**

<b>2021</b>				
£	£		£	£
		<b>Assets</b>		
		Freehold investment property		
1,182,925		At cost	1,182,925	
29,200		Long term interest-free loan, Persian Sephardi Synagogue		-
370,164		Bank balances	439,415	
<u>1,582,289</u>			<u>1,622,340</u>	
		<b>Liabilities</b>		
(7,233)		VAT	(8,234)	
<u>1,575,056</u>		<b>Net assets</b>	<u>1,614,106</u>	
		<b>Sources of net assets</b>		
		Unrestricted funds		
1,549,398		As at 31 March 2021	1,575,056	
		Year ended 31 March 2022		
77,321		Revenue receipts	86,316	
(51,663)	25,658	Revenue payments	(47,266)	39,050
<u>1,575,056</u>		Unrestricted funds as at 31 March 2022	<u>1,614,106</u>	

# THE PERSIAN HEBREW COMMUNITY

## Notes re Accounts

for Year ended 31 March 2022

### Grants and donations

16.8.21	Mashadi Central Board of Israel	25,000
4.11.21	United Mashadi Community of Israel	25,000
		<hr/>
		50,000
13.4.21	Persian Sephardi Synagogue	12,000
		<hr/>
		62,000
		<hr/> <hr/>

### Other grants and donations

-

### Bank balances

	<u>31.3.21</u>	<u>31.3.22</u>
Barclays, current a/c	926.88	926.88
Santander		
Current a/c	157,992.67	198,020.75 *
Reserve a/c	211,244.24	240,466.90
	<hr/>	<hr/>
	370,163.79	439,414.53
	<hr/> <hr/>	<hr/> <hr/>

#### \* Bank reconciliation

Per bank statement	199,736.38
Unpresented cheque, Kerry (London Ltd), (paid 29.4.22)	(1,715.63)
	<hr/>
	198,020.75
	<hr/> <hr/>

### Per Trustees' Annual Report

Bank balances	439,414.53
VAT creditor	(8,233.88)
	<hr/>
	431,181
	<hr/> <hr/>

### VAT creditor

VAT on quarter's rent received 24.12.21	4,116.94	Paid 13.4.22
VAT on quarter's rent received 23.3.22	4,116.94	Paid ?
	<hr/>	
	8,233.88	
	<hr/> <hr/>	

### Charitable loan - Persian Sephardi Synagogue

As at 31.3.21		29,200
Repaid:		
13.4.22	(23,700)	
29.4.22	(6,000)	(29,700)
	<hr/>	<hr/>
		Nil
		<hr/> <hr/>

**THE PERSIAN HEBREW COMMUNITY**

England & Wales - Charity number 1138468

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# Accounts

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**THE PERSIAN HEBREW COMMUNITY**

**Charity No. 1138468**

**TRUSTEES' ANNUAL REPORT**

**and**

**FINANCIAL STATEMENTS**

**For the Year ended 31 March 2021**

## THE PERSIAN HEBREW COMMUNITY

### LEGAL AND ADMINISTRATIVE INFORMATION

Trustees  
Amos Azizoff  
Michael Hakimian  
Alex Bassalian  
Jeffrey Azizoff  
Geoffrey Azizollahoff

Charity No. 1138468

Address 2 Beechfield Road  
London  
N4 1PE

Independent examiner Harold Bach, CA  
Rokeby House  
11 Bishops Road  
London  
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# **THE PERSIAN HEBREW COMMUNITY**

## **TRUSTEES' ANNUAL REPORT**

**for the Year ended 31 March 2021**

The trustees present their Annual Report and Financial Statements for the year ended 31 March 2021.

The trustees have elected to prepare accounts on a receipts and payments basis under Section 133 of the Charities Act 2011.

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

The Charity was formerly known as The Persian Hebrew Congregation. In accordance with the order of the Charity Commission for England and Wales, as from 19 July 2010 the Charity is now known as The Persian Hebrew Community and is governed by the Scheme set out by the Charity Commission.

The trustees who served during the year were:

Amos Azizoff (originally appointed 19 July 2010, reappointed 19 July 2018)  
Michael Hakimian (originally appointed 19 July 2010, reappointed 19 July 2018)  
Alex Bassalian (originally appointed 19 July 2010, reappointed 19 July 2018)  
Jeffrey Azizoff (originally appointed 19 July 2010, reappointed 19 July 2018)  
Geoffrey Azizolahoff (originally appointed 8 May 2013, reappointed 8 May 2017)

The appointment of trustees is governed by the Scheme and each trustee is appointed for a term of 4 years.

### **Objectives and activities**

The Charity's objects are:

- (1) The advancement of the Jewish faith among persons of the Persian Hebrew Community with a preference for those who are for the time being resident in Great Britain.
- (2) The education in the Jewish faith of the children of members of the Persian Hebrew Community with a preference for those who are for the time being resident in Great Britain.
- (3) The relief of poverty and sickness among the Persian Hebrew Community with a preference for those who are for the time being resident in Great Britain.
- (4) Such other purposes ancillary to the foregoing purposes as the trustees may from time to time decide.

The trustees hold at least 2 meetings each year at which consideration is given to the Charity's investments and distribution of funds.

The trustees have paid due regard to the guidance on public benefit issued by the Charity Commission in deciding what activities the Charity should undertake.

### **Achievements and performance**

During the year the Charity donated £50,000 to The Mashadi Central Board of Israel for the purpose of providing food and medicine for poor Persian families in Israel.

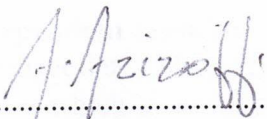
### **Financial review**

As at 31 March 2021 the Charity's funds, all of which were unrestricted, amounted, at book cost, to £1,575,056 (2020 - £1,549,398).

Of the £1,575,056 £1,182,925 has been invested in a freehold property to provide income for the charity, £29,200 is advanced on long-term loan to the Persian Sephardi Synagogue and the balance of £362,931 was held at bank. The sources of the £1,575,056 comprise funds of £1,335,455 held at 31 March 2011 and £239,601 income held in reserve.

As the Charity's income is likely to continue to exceed the distributions being made to its present beneficiaries, the trustees wish to amend the Charity's objects to enable distributions also to be made to any other UK registered charity. The trustees are accordingly seeking legal advice but due to the coronavirus situation matters have been delayed.

On behalf of the board of trustees



.....  
Amos Azizoff  
Trustee

Dated <sup>16</sup>~~3~~ January 2022

## THE PERSIAN HEBREW COMMUNITY

### INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE PERSIAN HEBREW COMMUNITY ("the Charity")

I report on the accounts of the Persian Hebrew Community for the year ended 31 March 2021, which are set out on pages 5 to 6.

#### **Respective responsibilities of trustees and examiner**

The Charity's trustees are responsible for the preparation of the financial statements. The Charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 ("the 2011 Act") and that an independent examination is needed.

It is my responsibility to:

- (i) examine the financial statements under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.


#### **Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

#### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
  - (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
  - (ii) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Acthave not been met; or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Harold Bach  
Chartered Accountant  
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11 Bishops Road  
London N6 4HP

30 January 2022

THE PERSIAN HEBREW COMMUNITY

Charity No. 1138468

Statement of Receipts and Payments

for the Year ended 31 March 2021

2020		<u>Unrestricted Funds</u>		
£	£	£	£	£
		<b>Revenue receipts</b>		
72,333			72,333	
-			4,482	
752	73,085		506	77,321
	-			
		<b>Capital receipts</b>		
	-			
		<b>Other receipts</b>		
	-			
	73,085			77,321
		<b>Revenue payments</b>		
		<i>Administrative expenditure</i>		
1,478			1,588	
87	1,565		75	1,663
		<i>Charitable loans, grants and donations</i>		
		Grants and donations		
55,000			50,000	
600	55,600		-	50,000
	57,165			51,663
		<b>Capital payments</b>		
	18,806			
		<b>Other payments</b>		
	3,616			
	79,587			51,663
		<b>Excess/(Deficiency) of Receipts over Payments</b>		
	(6,502)			25,658
	351,008			344,506
	344,506			370,164

THE PERSIAN HEBREW COMMUNITY

Charity No. 1138468

Statement of Assets and Liabilities

as at 31 March 2021

**Unrestricted  
Funds**

2020			Unrestricted Funds	
£	£		£	£
<b>Assets</b>				
		Freehold (previously long leasehold) investment property		
		At cost		
	1,182,925			1,182,925
	29,200	Long term interest-free loan, Persian Sephardi Synagogue		29,200
	344,506	Bank balances (see Note below)		370,164
	<hr/>			<hr/>
	1,556,631			1,582,289
<b>Liabilities</b>				
	(7,233)	VAT		(7,233)
	<hr/>			<hr/>
	1,549,398	<b>Net assets</b>		<b>1,575,056</b>
	<hr/> <hr/>			<hr/> <hr/>
<b>Sources of net assets</b>				
		Unrestricted funds		
	1,533,478	As at 31 March 2020		1,549,398
		Year ended 31 March 2021		
	73,085	Revenue receipts	77,321	
	(57,165)	Revenue payments	(51,663)	25,658
	<hr/>			<hr/>
	15,920			25,658
	<hr/>			<hr/>
	1,549,398	Unrestricted funds as at 31 March 2021		1,575,056
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Note:

Bank balances of £370,164 as at 31 March 2021 include a balance of £927 on current account with Barclays Bank UK PLC ("Barclays"). There have been no transactions on this account since 13 February 2020 when the balance was £927. The most recent statement from Barclays for the account is for the period ended 29 January 2021, showing the balance remaining unchanged at £927.

The Trustees understand that Barclays have now closed the account because there have been no transactions since 13 February 2020. Barclays are currently withholding the funds on the account from the Trustees who are negotiating with Barclays to recover the funds.