

**CLIENT**
**THE PERSIAN HEBREW COMMUNITY**
**TRIAL BALANCE AS AT**
**31 March 2022**

	<b>Nominal Code</b>	<b>Debit</b>	<b>Credit</b>		<b>Debit</b>	<b>Credit</b>		<b>Debit</b>	<b>Credit</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><u>Debit</u> £</b>	<b><u>Credit</u> £</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) 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		

**Charity No. 1138468**

## for the Year ended 31 March 2022

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**THE PERSIAN HEBREW COMMUNITY**

**Charity No. 1138468**

**Statement of Assets and Liabilities**

**as at 31 March 2022**

***Unrestricted  
Funds***

**2021**

£                      £

£                      £

**Assets**

	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>

**Liabilities**

(7,233)	VAT	(8,234)
<u>1,575,056</u>	<b>Net assets</b>	<u>1,614,106</u>

**Sources of net assets**

	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)	Revenue payments	(47,266)
<u>25,658</u>		<u>39,050</u>
<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
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		50,000
13.4.21	Persian Sephardi Synagogue	12,000
		<hr/>
		62,000
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### Other grants and donations

-

### Bank balances

	31.3.21	31.3.22	
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	
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	370,163.79	439,414.53	
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\* Bank reconciliation

Per bank statement	199,736.38
Unpresented cheque, Kerry (London Ltd), (paid 29.4.22)	(1,715.63)
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	198,020.75
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### Per Trustees' Annual Report

Bank balances	439,414.53
VAT creditor	(8,233.88)
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	431,181
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### 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 ?
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	8,233.88	
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### 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)
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		Nil
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