

KEHILLAT NASHIRA

**Unaudited Report & Financial Statements
For the year ended 31 March 2023**

Registered Charity Number : 1157989

KEHILLAT NASHIRA

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KEHILLAT NASHIRA

TRUSTEES' REPORT

OBJECTIVES AND AIMS

Objectives

The charity's main objectives and aims are:

1. To advance the Jewish faith for the benefit of the public, including (but not exclusively) by holding prayer services, lectures, classes, and the public celebration of Jewish religious festivals and events.
2. To advance education about the Jewish religion for the public benefit

The trustees have due regard to the Charity Commission guidance on public benefit in forming the charitable aims and objectives.

Monthly prayer services, along with lectures and celebration of Jewish religious festivals and events.

Significant activities

The Charity continues to undertake activities that contribute to the achievement of the stated objectives which are summarised below as well as achieving the Charity Commission's guidance on public benefit, including the guidance on public benefit and fee charging.

ACHIEVEMENTS AND PERFORMANCE

The Charity operate monthly prayer services, along with lectures and celebration of Jewish religious festivals and events. In addition the charity arranged community meals and educational events including external speakers.

FINANCIAL REVIEW

Principal funding sources

The charity relies on grants and income from fees and charges to cover its operating costs. All such activities are supported by a team of volunteers and paid individuals who give support in the functions of maintenance and organising events.

Reserves policy

The trustees aim to hold free reserves to cover six months of operating expenses. At the end of the period funds of £46,022 (2022: £12,564) were held by the Charity and were earmarked for future educational events.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

Kehillat Nashira is a charitable incorporated organisation (CIO) registered on 24th July 2014.

Trustees and Committee members

A management committee administers the affairs of the charity. The Trustees and other members are appointed onto the management committee on an annual basis.

The committee members who served during the year were as follows:

Trustees

G Scher
S Woodrow
R Harris
C Baram
J Hart

Registered office and operations address

9 Berkley Close, Borehamwood WD6 3JN

Bankers

Metro Bank Plc, One Southampton Row, London, WC1B 5HA.

KEHILLAT NASHIRA

TRUSTEES' REPORT (CONT.)

Accountants

Frasers Young Ltd, Chartered Certified Accountants, Alpha House, 296 Kenton Road, Middlesex, HA3 8DD.

ON BEHALF OF THE TRUSTEES:

Trustee	Jonathan Hart		Feb 4, 2024
	<u>J Hart</u>	<u>Signature</u>	<u>Date</u>

KEHILLAT NASHIRA

Independent examiner's report to the trustees of Kehillat Nashira ('the CIO')

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity trustees of the CIO 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 CIO's accounts carried out under section 145 of the Act. In carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the 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
4. 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.

Signed: Bhavik Raghvani
Bhavik Raghvani (Feb 2, 2024 16:19 GMT)

Name: Bhavik Raghvani, ICAEW

Address: 296 Kenton Road, Harrow, HA3 8DD

Date: 30 January 2024

**Statement of Financial Activities
For the Year Ended 31 March 2023**

	Note	Unrestricted Funds	Restricted Funds	2023	2022
		£	£	£	£
<u>Income from:</u>					
Donations, Legacies and Similar Incoming Resources		62,456	-	62,456	6,669
Total Income		62,456	-	62,456	9,633
<u>Expenditure on:</u>					
Expenditure on charitable activities	2	(28,998)	-	(28,998)	(14,064)
Net Income		33,458	-	33,458	(7,395)
Charitable Expenditure			-	-	-
Net Income For the Year		33,458	-	33,458	(7,395)
Net Movement In Funds		33,458	-	33,458	(7,395)
Total Funds brought forward as at 1 April 2022		12,564	-	12,564	19,959
Total Funds carried forward as at 31 MARCH 2023		46,022	-	46,022	12,564

KEHILLAT NASHIRA**Balance Sheet As At 31 March**

	2023	2022
	<u>£</u>	<u>£</u>
CURRENT ASSETS		
Cash at Bank and in Hand	46,021	12,564
LIABILITIES		
Creditors : amount falling due within one year	-	-
Net Current Assets	46,021	15,122
NET ASSETS	46,021	15,122
REPRESENTED BY:		
THE FUND OF THE CHARITY		
Unrestricted Funds	46,022	15,122
RESTRICTED FUNDS	-	-
TOTAL CHARITY FUNDS	46,022	15,122

APPROVED BY THE TRUSTEES AND SIGNED ON THEIR BEHALF BY:

Trustee : Jonathan Hart
Mr J Hart

Jonathan Hart
Jonathan Hart (Feb 4, 2024 22:09 GMT)
Signature

Feb 4, 2024
Date

KEHILLAT NASHIRA

Notes forming parts of the Financial Statements For the year ended 31 March 2023

1 Accounting policies

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note in these accounts. These statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 and with the Charities Act 2011.

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

Incoming resources

Donations and grants

Income from donations and grants, including capital grants, is included in income when these are receivable, except as follows:

- When donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods.
- When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the pre-conditions for use have been met.

When donors specify that donations and grants, including capital grants, are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted funds when receivable.

Interest receivable

Interest is included when receivable by the charity.

Resources expended

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

Certain expenditure is directly attributable to specific activities and has been included in those cost categories. Certain other costs, which are attributable to more than one activity, are apportioned across cost categories on the basis of an estimate of the proportion of time spent on those activities.

Fund accounting

Funds held by the charity are either:

- *Unrestricted General Funds:* these are funds that can be used in accordance with the charitable objects at the discretion of the trustee
- *Designated Funds:* these are funds set aside for a designated future purpose or project; or
- *Restricted Funds:* these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for a particular restricted purpose.

2 Charitable Expenditure

	2023	2022
	£	£
Charity objective	28,998	14,064
	<u>28,998</u>	<u>14,064</u>

3 Trustee remuneration and benefits

No trustees were remunerated in the period.

KEHILLAT NASHIRA
Charity number 1157989 England & Wales

Dear Sirs

This representation letter is provided in connection with your preparation of the financial statements of KEHILLAT NASHIRA for the year ending 31 March 2023 for the purpose of preparing the financial statements with Companies House.

Financial statements

1. I have fulfilled my responsibilities as trustee, as set out in the terms of your engagement under the Companies Act 2006 for preparing financial statements in accordance with The Companies Act 2006 and United Kingdom Accounting Standards, which you have drafted on my behalf, which give a true and fair view of the financial position of the company as of 31 March 2023 and of the results of its operations for the year then ended and for making accurate representations to you.
2. Significant assumptions used by me in making accounting estimates, including those measured at fair value, are reasonable.
3. I have no plans or intentions that may materially alter the carrying value and where relevant the fair value measurements or classification of assets and liabilities reflected in the financial statements.
4. I have disclosed all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements and these have been disclosed in accordance with the requirements of accounting standards.
5. Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of accounting standards.
6. All events since the balance sheet date which require disclosure or which would materially affect the amounts in the financial statements have been adjusted or disclosed in the financial statements.
7. I confirm the financial statements are free of material misstatements, including omissions.
8. I confirm that, having considered my expectations and intentions for the next twelve months, and the availability of working capital, the company is a going concern.

Information provided

1. All accounting records and relevant information have been made available to you for the purpose of your preparation of the financial statements.
2. All transactions undertaken by the company have been properly reflected in the accounting records and are reflected in the financial statements.
3. I acknowledge our responsibility for the design, implementation and maintenance of controls to prevent and detect fraud.
4. I have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the entity and involves, management, employees who have significant roles in internal control, or others, where fraud could have a material effect on the financial statements.
5. I have disclosed to you all information in relation to allegations of fraud, or suspected fraud affecting the entity's financial statements communicated by employees, former employees, analysts, regulators or others.
6. I confirm that I am not aware of any possible or actual instance of noncompliance with those laws and regulations which provide a legal framework within which the company conducts its business and which could affect the financial statements. The company has complied with all aspects of contractual agreements that could have a material effect on the financial statements in the event of noncompliance.
7. I confirm that we have disclosed to you the identity of the entity's related parties and all related party relationships and transactions relevant to the company that I am aware of.

8. The company has satisfactory title to all assets, and there are no liens or encumbrances on the assets except for those disclosed in the financial statements.
9. There are no liabilities, contingent liabilities or guarantees to third parties other than those disclosed in the financial statements.
10. The company has at no time during the year entered into any arrangement, transaction or agreement to provide credit facilities (including loans, quasi loans or credit transactions) for trustees, nor to guarantee or provide security for such matters, except as disclosed in the financial statements.

I confirm to the best of my knowledge and belief that the above representations are made on the basis of enquiries of management and staff with relevant knowledge and experience and, where appropriate, of inspection of supporting documentation sufficient to satisfy myself that I can properly make each of the above representations to you.

Yours faithfully

Signed on behalf of the board of trustees by:

Jonathan Hart
Jonathan Hart (Feb 4, 2024 22:09 GMT)
Mr J Hart
Trustee

Date: Feb 4, 2024