

**KEHILLAT NASHIRA**

**Unaudited Report & Financial Statements  
For the year ended 31 March 2024**

**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 £59,855 (2023: £46,021) were held by the Charity and were earmarked for future educational events.

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

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

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

#### ON BEHALF OF THE TRUSTEES:

Jonathan Hart  
Name of trustee

Jonathan Hart  
Jonathan Hart (Jan 29, 2025 21:49 GMT)  
Signature

Jan 29, 2025  
Date

## 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 2024.

### 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 (Jan 31, 2025 17:36 GMT)

Name: Bhavik Raghvani, ICAEW

Address: 296 Kenton Road, Harrow, HA3 8DD

Date: 31 January 2025

**Statement of Financial Activities**  
**For the Year Ended 31 March 2024**

	Note	Unrestricted Funds £	Restricted Funds £	2024 £	2023 £
<i>Income from:</i>					
Donations, Legacies and Similar Incoming Resources		59,195	-	<b>59,195</b>	62,456
<b>Total Income</b>		<u>59,195</u>	<u>-</u>	<b><u>59,195</u></b>	<u>62,456</u>
<i>Expenditure on:</i>					
Charitable Activities	2	(45,362)	-	<b>(45,362)</b>	(28,998)
<b>Net Income</b>		<u>13,833</u>	<u>-</u>	<b><u>13,833</u></b>	<u>33,458</u>
<b>Net Income For the Year</b>		13,833	-	13,833	33,458
<b>Net Movement In Funds</b>					
Total Funds Brought Forward as at 1 April 2023		46,022	-	<b>46,022</b>	12,564
<b>Total Funds Carried Forward as at 31 March 2024</b>		<u>59,855</u>	<u>-</u>	<b><u>59,855</u></b>	<u>46,022</u>

## KEHILLAT NASHIRA

## Balance Sheet As At 31 March

	2024 £	2023 £
<b>CURRENT ASSETS</b>		
Cash at bank and in hand	59,855	46,021
<b>LIABILITIES</b>		
Creditors: amount falling due within one year	-	-
<b>NET CURRENT ASSETS</b>	<u>59,855</u>	<u>46,021</u>
<b>NET ASSETS</b>	<u>59,855</u>	<u>46,021</u>
<b>REPRESENTED BY:</b>		
<b>THE FUND OF THE CHARITY</b>		
Unrestricted Funds	59,855	46,021
Restricted Funds	-	-
<b>TOTAL CHARITY FUNDS</b>	<u>59,855</u>	<u>46,021</u>

## APPROVED BY THE TRUSTEES AND SIGNED ON THEIR BEHALF BY:

Jonathan Hart	 <small>Jonathan Hart Jan 29, 2025 21:49 GMT</small>	Jan 29, 2025
Name of trustee	Signature	Date

**Notes forming parts of the Financial Statements**  
**For the year ended 31 March 2024**

**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**

	2024	2023
	£	£
Charity objective	45,362	28,998
	<u>45,362</u>	<u>28,998</u>

**3 Trustee remuneration and benefits**

No trustees were remunerated in the period.