

CHARITY REGISTRATION NUMBER: CE019727

**HARLOW JEWISH COMMUNITY**  
**REPORT OF THE TRUSTEES AND**  
**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED**

|                      |
|----------------------|
| <b>31 March 2023</b> |
|----------------------|

## **HARLOW JEWISH COMMUNITY**

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## HARLOW JEWISH COMMUNITY

### CHARITY INFORMATION

for the year ended 31 March 2023

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#### TRUSTEES:

|                    |
|--------------------|
| Alex Aronberg      |
| Michal Jane Austen |
| Alan Cohen         |
| Sharon Bilmen      |
| Jane Stevenson     |
| Martin Tayler      |
| Sarah Jackson      |
| Lorraine Kirk      |

#### SYNAGOGUE:

|               |
|---------------|
| Harberts Road |
| Harlow        |
| Essex         |
| CM19 4DT      |

#### ACCOUNTANTS:

|                    |
|--------------------|
| LESLIE ERIERA & CO |
| 13 Claybury        |
| Bushey Heath       |
| Hertfordshire      |
| WD23 1FS           |

## **HARLOW JEWISH COMMUNITY**

### **REPORT OF THE TRUSTEES**

**for the year ended 31 March 2023**

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The trustees present their report with the financial statements of the charity for the year ended 31 March 2023

#### **PRINCIPAL ACTIVITY**

The principal activity of the charity in the year under review was that of providing religious services, education classes, social activities and welfare support.

**HARLOW JEWISH COMMUNITY**

**REPORT OF THE TRUSTEES**  
**for the year ended 31 March 2023**

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**TRUSTEES**

The trustees who held office during the period were as follows;

|                    |
|--------------------|
| Alex Aronberg      |
| Michal Jane Austen |
| Alan Cohen         |
| Sharon Bilmen      |
| Jane Stevenson     |
| Martin Tayler      |
| Sarah Jackson      |
| Lorraine Kirk      |

## **HARLOW JEWISH COMMUNITY**

### **REPORT OF THE TRUSTEES**

**for the year ended 31 March 2023**

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#### **STATEMENT OF TRUSTEES RESPONSIBILITIES**

Charity law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the profit or loss of the charity for that period. In preparing those accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- follow applicable accounting standards, subject to any material departures disclosed and explained in the accounts.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with standard accounting practices. 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.

**HARLOW JEWISH COMMUNITY****PROFIT AND LOSS ACCOUNT**

for the year ended 31 March 2023

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|                                       | Notes | 2023<br>£ | 2022<br>£ |
|---------------------------------------|-------|-----------|-----------|
| <b>TURNOVER</b>                       | 1     | 81,974    | 75,963    |
| Cost of Sales                         |       | (19,771)  | (22,230)  |
| <b>GROSS PROFIT</b>                   |       | 62,204    | 53,732    |
| <b>ADMINISTRATION EXPENSES</b>        |       | (48,424)  | (40,741)  |
| Interest Receivable & Other Income    |       | 90        | 1,049     |
| Interest Payable & Similar Charges    |       | 0         | 0         |
| <b>SURPLUS ON ORDINARY ACTIVITIES</b> | 2     | 13,870    | 14,040    |

All operations in the current and previous period are continuing

There have been no recognised gains and losses other than those shown above

# HARLOW JEWISH COMMUNITY

## BALANCE SHEET as at 31 March 2023

|  | Notes | £      | 2023 | £      | £      | 2022 | £      |
|--|-------|--------|------|--------|--------|------|--------|
| <b>FIXED ASSETS</b>                              |       |        |      |        |        |      |        |
| Tangible Assets                                  | 6     |        |      | 0      |        |      | 0      |
|  |       |        |      | 0      |        |      | 0      |
| <b>CURRENT ASSETS</b>                            |       |        |      |        |        |      |        |
| Debtors  | 7     | 4,989  |      |        | 4,335  |      |        |
| Cash at Bank & In Hand                           |       | 66,444 |      |        | 52,266 |      |        |
|  |       | 71,434 |      |        | 56,601 |      |        |
| <b>CREDITORS</b>                                 |       |        |      |        |        |      |        |
| Amounts falling due within one year              | 8     | 9,167  |      |        | 8,205  |      |        |
| <b>NET CURRENT ASSETS</b>                        |       |        |      | 62,267 |        |      | 48,397 |
| <b>TOTAL ASSETS LESS<br/>CURRENT LIABILITIES</b> |       |        |      | 62,267 |        |      | 48,397 |
| <b>NET ASSETS</b>                                |       |        |      | 62,267 |        |      | 48,397 |
| <b>FUNDS</b>                                     |       |        |      |        |        |      |        |
| Unrestricted Funds                               | 9     |        |      | 62,267 |        |      | 48,397 |

The financial statements were approved by the Board of Trustees and signed on it's behalf by

**Alex Aronberg**

**15 June 2023**



1. ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the financial statements

**Basis of preparing the financial statements**

The accounts have been prepared under the historical cost convention and appropriate accounting standards.

**Turnover**

|          |
|----------|
| Turnover |
|----------|

**Fixed Assets**

Fixed Assets are depreciated at the following annual rates in order to write off each asset over it's estimated useful life to the charity:

|           |                            |
|-----------|----------------------------|
| Equipment | 25% on written down value. |
|-----------|----------------------------|

**Taxation and Deferred Tax**

The charity is exempt from taxation.

## HARLOW JEWISH COMMUNITY

### NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 March 2023

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#### 2. OPERATING PROFIT

|   | 2023<br>£ | 2022<br>£ |
|---|-----------|-----------|
| This is stated after charging (crediting) |           |           |
| Depreciation of tangible fixed assets     | -         | -         |

**HARLOW JEWISH COMMUNITY**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the year ended 31 March 2023**

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**3. EMPLOYEE COSTS**

|                     | <b>2023</b> | <b>2022</b> |
|---------------------|-------------|-------------|
|                     | <b>£</b>    | <b>£</b>    |
| Staff Salaries & NI | 29,333      | 20,000      |
| Employers Pension   | 2,400       | 1,200       |
|                     | 31,733      | 21,200      |

# HARLOW JEWISH COMMUNITY

## NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 March 2023

### 4. INTEREST PAYABLE

|               | 2023<br>£ | 2022<br>£ |
|---------------|-----------|-----------|
| Bank Interest | -         | -         |
|               | -         | -         |

### 5. TAX ON PROFIT ON ORDINARY ACTIVITIES

|                    | Tax Rate |      | 2023<br>£ | 2022<br>£ |
|--------------------|----------|------|-----------|-----------|
|                    | 2023     | 2022 |           |           |
| UK Corporation Tax | 0        | 0    | -         | -         |
|                    |          |      | -         | -         |

## HARLOW JEWISH COMMUNITY

### NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 March 2023

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#### 6. TANGIBLE FIXED ASSETS

|                            | Office<br>Equipment | Total |
|----------------------------|---------------------|-------|
| <i>Cost</i>                |                     |       |
| At start of period         | -                   | -     |
| Additions                  | -                   | -     |
| Disposals                  |                     | -     |
| At end of period           | -                   | -     |
| <i>Depreciation</i>        |                     |       |
| At start of period         | -                   | -     |
| Provided during the period | -                   | -     |
| Disposals                  | -                   | -     |
| At end of period           | -                   | -     |
| <i>Net book value</i>      |                     |       |
| At start of period         | -                   | -     |
| At end of period           | -                   | -     |



HARLOW JEWISH COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 31 March 2023

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7. DEBTORS

|                            | 2023<br>£    | 2022<br>£    |
|----------------------------|--------------|--------------|
| <i>Due within one year</i> |              |              |
| Trade Debtors              | 4,989        | 4,335        |
| Other Debtors              | -            | -            |
| Prepayments                | -            | -            |
|                            | <u>4,989</u> | <u>4,335</u> |

**HARLOW JEWISH COMMUNITY**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the year ended 31 March 2023**

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**8. CREDITORS DUE WITHIN ONE YEAR**

|                                     | <b>2023</b>  | <b>2022</b>  |
|-------------------------------------|--------------|--------------|
|                                     | <b>£</b>     | <b>£</b>     |
| Bank Loans & Overdrafts             | -            | -            |
| Trade Creditors                     | 2,067        | 355          |
| Other Taxes & Social Security Costs | 4,000        | 4,000        |
| Other Creditors                     | 1,600        | 1,600        |
| Accruals                            | 1,500        | 2,250        |
|                                     | <b>9,167</b> | <b>8,205</b> |

## HARLOW JEWISH COMMUNITY

### NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 March 2023

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#### 9. FUNDS

£

|                        |        |
|------------------------|--------|
| At start of period     | 48,397 |
| Surplus for the period | 13,870 |
| At end of period       | 62,267 |

# HARLOW JEWISH COMMUNITY

## TRADING PROFIT AND LOSS ACCOUNT for the year ended 31 March 2023

|                                | 2023   |        | 2022   |        |
|--------------------------------|--------|--------|--------|--------|
|                                | £      | £      | £      | £      |
| <b>Sales</b>                   |        | 81,974 |        | 75,963 |
| <b>Cost of Sales</b>           |        |        |        |        |
| Purchases                      | 271    |        | 219    |        |
| Direct Costs                   | 19,500 |        | 22,011 |        |
|                                |        | 19,771 |        | 22,230 |
| <b>GROSS PROFIT</b>            |        | 62,204 |        | 53,732 |
| <b>GROSS MARGIN</b>            |        | 76%    |        | 71%    |
| <b>Other Income</b>            |        |        |        |        |
| Bank Interest Received         | 90     |        | 1,049  |        |
|                                |        | 90     |        | 1,049  |
|                                |        | 62,294 |        | 54,781 |
| <b>Administration Expenses</b> |        |        |        |        |
| Staff Salaries & NI            | 29,333 |        | 20,000 |        |
| Employers Pension              | 2,400  |        | 1,200  |        |
| Rent & Rates                   | 215    |        | 154    |        |
| Insurance                      | 2,439  |        | 2,116  |        |
| Light & Heat                   | 2,245  |        | 1,795  |        |
| Repairs & Maintenance          | 4,719  |        | 9,171  |        |
| Advertising                    | 264    |        | 1,704  |        |
| Telephone                      | 597    |        | 348    |        |
| Computer & Internet            | 443    |        | 823    |        |
| Subscriptions                  | 2,003  |        | 0      |        |
| Donations                      | 768    |        | 1,537  |        |
| Sundry Expenses                | 1,256  |        | 233    |        |
| Accountancy Fees               | 1,500  |        | 1,500  |        |
| Bank Charges                   | 242    |        | 160    |        |
|                                |        | 48,424 |        | 40,741 |
|                                |        | 13,870 |        | 14,040 |
| <b>Finance costs</b>           |        |        |        |        |
| Interest Paid                  | 0      |        | 0      |        |
| <b>NET SURPLUS</b>             |        | 13,870 |        | 14,040 |