

JOSHA

England & Wales · Charity number 1187731

Details

Status Registered

Legal form CIO

Registered 2020-02-04

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

Contact

Address 12 Sinclair Grove
London
NW11 9JG

Phone 02084427980

Email mv@mailvg.com

Activities

Objects: THE ADVANCEMENT OF THE ORTHODOX JEWISH RELIGION FOR THE PUBLIC BENEFIT BY PROVIDING GRANTS TO SYNAGOGUES AND OTHER RELIGIOUS CHARITIES FOR THE PROVISION OF RELIGIOUS OBJECTS, PRAYER BOOKS AND OTHER RELIGIOUS STUDY BOOKS, AND FOR THE PUBLIC CELEBRATION OF RELIGIOUS FESTIVALS. THE ADVANCEMENT OF ORTHODOX JEWISH EDUCATION AND EDUCATION IN GENERAL BY PROVIDING GRANTS TO EDUCATIONAL INSTITUTIONS. THE RELIEF OF POVERTY FOR THE PUBLIC BENEFIT BY PROVIDING GRANTS TO OTHER CHARITIES WORKING TO PREVENT OR RELIEVE POVERTY AND TO INDIVIDUALS. THE RELIEF OF SICKNESS AND INFIRMITY FOR THE PUBLIC BENEFIT BY PROVIDING GRANTS TO OTHER CHARITIES WORKING TO RELIEVE SICKNESS AND INFIRMITY AND TO INDIVIDUALS

Activities: The charity has been dormant throughout the year.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations
- **What:** Education/training, Disability, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-09	£140,525	£334,535	-	-
2023-12-09	£147,595	£176,375	-	-
2022-12-04	£783,728	£145,631	£1,585,527	0
2021-12-04	£950,000	£2,570	£947,430	0
2020-11-30	£0	£0	-	-

Trustees

Name	Role	Appointed
Josef Schaya Springer	Chair	2020-02-04
Baruch Benjamin Springer		2020-02-04
Shoshana Dalia Springer		2020-02-04

JOSHA

England & Wales - Charity number 1187731

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 4 DECEMBER 2024
FOR
JOSHA**

Venitt and Greaves
Chartered Accountants
115 Craven Park Road
South Tottenham
London
N15 6BL

JOSHA

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 4 DECEMBER 2024**

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JOSHA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 4 DECEMBER 2024

The trustees present their report with the financial statements of the charity for the year ended 4 December 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The principal objectives of the charity are:

The advancement of the Orthodox Jewish religion for the public benefit by providing grants to synagogues and other religious charities for the provision of religious objects, prayer books and other religious study books, and for the public celebration of religious festivals.

The advancement of Orthodox Jewish education and education in general by providing grants to educational institutions.

The relief of poverty for the public benefit by providing grants to other charities working to prevent or relieve poverty and to individuals.

The relief of sickness and infirmity for the public benefit by providing grants to other charities working to relieve sickness and infirmity and to individuals.

Public benefit

The trustees confirm that they have referred to the guidance contained in the Charity's Commission's general guidance on public benefit when reviewing the charity's aims and objectives and planning future activities and setting the grant making policy for the year.

Grantmaking

Grants are made at the discretion of the trustees and in accordance with the principal objectives of the charitable company.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

During the year under review the charity paid donations that amounted to £333,500 (2023: £175,400).

Investment performance

The charity has invested £1,078,582 (2023: £1,544,581) by way of loans as at the balance sheet date. During the year the charity received investment income in the form of interest on the loans that amounted to £140,525 (2023: £147,595).

FINANCIAL REVIEW

Reserves policy

It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the charity, at a level which the trustees think appropriate after considering the future commitments of the charity and the likely administrative costs of the charity for the next year.

FUTURE PLANS

The charity plans to continue its activities subject to satisfactory incoming resources.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document and constitutes a Charitable Incorporated Organisation.

Organisational structure

The power to appoint new trustees is vested in the current board. It is not the intention of the trustees of the charity to appoint any new trustees. Should the situation change in the future, the trustees will apply suitable recruitment induction and training procedures.

JOSHA

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 4 DECEMBER 2024**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1187731

Principal address

12 Sinclair Grove
London
NW11 9JG

Trustees

Mrs S D Springer Trustee
BB Springer Trustee
J Springer Chair

Independent Examiner

Venitt and Greaves
Chartered Accountants
115 Craven Park Road
South Tottenham
London
N15 6BL

Approved by order of the board of trustees on 6 October 2025 and signed on its behalf by:

J Springer - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
JOSHA**

Independent examiner's report to the trustees of JOSHA

I report to the charity trustees on my examination of the accounts of JOSHA (the Trust) for the year ended 4 December 2024.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the 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 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.

M A Venitt, A.C.A

Venitt and Greaves
Chartered Accountants
115 Craven Park Road
South Tottenham
London
N15 6BL

6 October 2025

JOSHA

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 4 DECEMBER 2024**

	Notes	4.12.24 Unrestricted fund £	4.12.23 Total funds £
INCOME AND ENDOWMENTS FROM			
Investment income	2	140,525	147,595
EXPENDITURE ON			
Charitable activities	3		
Charitable		333,500	175,400
Other		1,035	975
Total		334,535	176,375
NET INCOME/(EXPENDITURE)		(194,010)	(28,780)
RECONCILIATION OF FUNDS			
Total funds brought forward		1,556,747	1,585,527
TOTAL FUNDS CARRIED FORWARD		1,362,737	1,556,747

The notes form part of these financial statements

JOSHA

**BALANCE SHEET
4 DECEMBER 2024**

	Notes	4.12.24 Unrestricted fund £	4.12.23 Total funds £
CURRENT ASSETS			
Debtors	8	1,078,582	1,544,581
Cash at bank		286,015	13,066
		1,364,597	1,557,647
CREDITORS			
Amounts falling due within one year	9	(1,860)	(900)
		1,362,737	1,556,747
NET CURRENT ASSETS			
		1,362,737	1,556,747
TOTAL ASSETS LESS CURRENT LIABILITIES			
		1,362,737	1,556,747
NET ASSETS			
		1,362,737	1,556,747
FUNDS			
Unrestricted funds	10	1,362,737	1,556,747
TOTAL FUNDS			
		1,362,737	1,556,747

The financial statements were approved by the Board of Trustees and authorised for issue on 6 October 2025 and were signed on its behalf by:

J Springer - Trustee

BB Springer - Trustee

S D Springer - Trustee

JOSHA

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 4 DECEMBER 2024**

	Notes	4.12.24 £	4.12.23 £
Cash flows from operating activities			
Cash generated from operations	1	132,424	(315,967)
Net cash provided by/(used in) operating activities		<u>132,424</u>	<u>(315,967)</u>
Cash flows from investing activities			
Interest received		140,525	147,595
Net cash provided by investing activities		<u>140,525</u>	<u>147,595</u>
Change in cash and cash equivalents in the reporting period			
		<u>272,949</u>	<u>(168,372)</u>
Cash and cash equivalents at the beginning of the reporting period			
		<u>13,066</u>	<u>181,438</u>
Cash and cash equivalents at the end of the reporting period			
		<u><u>286,015</u></u>	<u><u>13,066</u></u>

The notes form part of these financial statements

JOSHA

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 4 DECEMBER 2024**

1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	4.12.24 £	4.12.23 £
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(194,010)	(28,780)
Adjustments for:		
Interest received	(140,525)	(147,595)
Decrease/(increase) in debtors	465,999	(139,773)
Increase in creditors	960	181
Net cash provided by/(used in) operations	<u>132,424</u>	<u>(315,967)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 5.12.23 £	Cash flow £	At 4.12.24 £
Net cash			
Cash at bank	13,066	272,949	286,015
	<u>13,066</u>	<u>272,949</u>	<u>286,015</u>
Total	<u>13,066</u>	<u>272,949</u>	<u>286,015</u>

The notes form part of these financial statements

JOSHA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 4 DECEMBER 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Governance costs

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds 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 particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. INVESTMENT INCOME

	4.12.24	4.12.23
	£	£
Interest	<u>140,525</u>	<u>147,595</u>

JOSHA

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 4 DECEMBER 2024**

3. CHARITABLE ACTIVITIES COSTS

	Grant funding of activities (see note 4) £ <u>333,500</u>
Charitable	<u>333,500</u>

4. GRANTS PAYABLE

	4.12.24 £ <u>333,500</u>	4.12.23 £ <u>175,400</u>
Charitable	<u>333,500</u>	<u>175,400</u>

5. SUPPORT COSTS

	Finance £ <u>75</u>	Governance costs £ <u>960</u>	Totals £ <u>1,035</u>
Other resources expended	<u>75</u>	<u>960</u>	<u>1,035</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 4 December 2024 nor for the year ended 4 December 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 4 December 2024 nor for the year ended 4 December 2023.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £ <u>147,595</u>
INCOME AND ENDOWMENTS FROM	
Investment income	<u>147,595</u>
EXPENDITURE ON	
Charitable activities	
Charitable	175,400
Other	<u>975</u>
Total	<u>176,375</u>
NET INCOME/(EXPENDITURE)	(28,780)
RECONCILIATION OF FUNDS	
Total funds brought forward	1,585,527

JOSHA

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 4 DECEMBER 2024**

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted
fund
£

TOTAL FUNDS CARRIED FORWARD

1,556,747

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	4.12.24 £	4.12.23 £
Other debtors	<u>1,078,582</u>	<u>1,544,581</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	4.12.24 £	4.12.23 £
Other creditors	<u>1,860</u>	<u>900</u>

10. MOVEMENT IN FUNDS

	At 5.12.23 £	Net movement in funds £	At 4.12.24 £
Unrestricted funds			
General fund	1,556,747	(194,010)	1,362,737
TOTAL FUNDS	<u>1,556,747</u>	<u>(194,010)</u>	<u>1,362,737</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	140,525	(334,535)	(194,010)
TOTAL FUNDS	<u>140,525</u>	<u>(334,535)</u>	<u>(194,010)</u>

Comparatives for movement in funds

	At 5.12.22 £	Net movement in funds £	At 4.12.23 £
Unrestricted funds			
General fund	1,585,527	(28,780)	1,556,747
TOTAL FUNDS	<u>1,585,527</u>	<u>(28,780)</u>	<u>1,556,747</u>

JOSHA

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 4 DECEMBER 2024**

10. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	147,595	(176,375)	(28,780)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>147,595</u>	<u>(176,375)</u>	<u>(28,780)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 5.12.22 £	Net movement in funds £	At 4.12.24 £
Unrestricted funds			
General fund	1,585,527	(222,790)	1,362,737
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>1,585,527</u>	<u>(222,790)</u>	<u>1,362,737</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	288,120	(510,910)	(222,790)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>288,120</u>	<u>(510,910)</u>	<u>(222,790)</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 4 December 2024.

JOSHA

England & Wales - Charity number 1187731

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 4 DECEMBER 2023
FOR
JOSHA**

Venitt and Greaves
Chartered Accountants
115 Craven Park Road
South Tottenham
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N15 6BL

JOSHA

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 4 DECEMBER 2023**

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JOSHA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 4 DECEMBER 2023

The trustees present their report with the financial statements of the charity for the year ended 4 December 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The principal objectives of the charity are:

The advancement of the Orthodox Jewish religion for the public benefit by providing grants to synagogues and other religious charities for the provision of religious objects, prayer books and other religious study books, and for the public celebration of religious festivals.

The advancement of Orthodox Jewish education and education in general by providing grants to educational institutions.

The relief of poverty for the public benefit by providing grants to other charities working to prevent or relieve poverty and to individuals.

The relief of sickness and infirmity for the public benefit by providing grants to other charities working to relieve sickness and infirmity and to individuals.

Public benefit

The trustees confirm that they have referred to the guidance contained in the Charity's Commission's general guidance on public benefit when reviewing the charity's aims and objectives and planning future activities and setting the grant making policy for the year.

Grantmaking

Grants are made at the discretion of the trustees and in accordance with the principal objectives of the charitable company.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During the year under review the charity paid donations that amounted to £175,400 (2022: £144,836).

Investment performance

The charity has invested £1,544,581 (2022: £1,404,808) by way of loans as at the balance sheet date. During the year the charity received investment income in the form of interest on the loans that amounted to £147,595 (2022: £33,728).

FINANCIAL REVIEW

Reserves policy

It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the charity, at a level which the trustees think appropriate after considering the future commitments of the charity and the likely administrative costs of the charity for the next year.

FUTURE PLANS

The charity plans to continue its activities subject to satisfactory incoming resources.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document and constitutes a Charitable Incorporated Organisation.

Organisational structure

The power to appoint new trustees is vested in the current board. It is not the intention of the trustees of the charity to appoint any new trustees. Should the situation change in the future, the trustees will apply suitable recruitment induction and training procedures.

JOSHA

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 4 DECEMBER 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1187731

Principal address

12 Sinclair Grove
London
NW11 9JG

Trustees

Mrs S D Springer Trustee
BB Springer Trustee
J Springer Chair

Independent Examiner

Venitt and Greaves
Chartered Accountants
115 Craven Park Road
South Tottenham
London
N15 6BL

Approved by order of the board of trustees on 8 October 2024 and signed on its behalf by:

J Springer - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF JOSHA

Independent examiner's report to the trustees of JOSHA

I report to the charity trustees on my examination of the accounts of JOSHA (the Trust) for the year ended 4 December 2023.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the 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 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.

M A Venitt, A.C.A

Venitt and Greaves
Chartered Accountants
115 Craven Park Road
South Tottenham
London
N15 6BL

8 October 2024

JOSHA

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 4 DECEMBER 2023**

	Notes	4.12.23 Unrestricted fund £	4.12.22 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	-	750,000
Investment income	3	147,595	33,728
Total		147,595	783,728
 EXPENDITURE ON			
Charitable activities	4		
Charitable		175,400	144,836
Other		975	795
Total		176,375	145,631
 NET INCOME/(EXPENDITURE)		 (28,780)	 638,097
 RECONCILIATION OF FUNDS			
Total funds brought forward		1,585,527	947,430
 TOTAL FUNDS CARRIED FORWARD		 1,556,747	 1,585,527

The notes form part of these financial statements

JOSHA

**BALANCE SHEET
4 DECEMBER 2023**

	Notes	4.12.23 Unrestricted fund £	4.12.22 Total funds £
CURRENT ASSETS			
Debtors	9	1,544,581	1,404,808
Cash at bank		13,066	181,438
		1,557,647	1,586,246
CREDITORS			
Amounts falling due within one year	10	(900)	(719)
NET CURRENT ASSETS		1,556,747	1,585,527
TOTAL ASSETS LESS CURRENT LIABILITIES		1,556,747	1,585,527
NET ASSETS		1,556,747	1,585,527
FUNDS	11		
Unrestricted funds		1,556,747	1,585,527
TOTAL FUNDS		1,556,747	1,585,527

The financial statements were approved by the Board of Trustees and authorised for issue on 8 October 2024 and were signed on its behalf by:

J Springer - Trustee

BB Springer - Trustee

S D Springer - Trustee

JOSHA

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 4 DECEMBER 2023**

	Notes	4.12.23 £	4.12.22 £
Cash flows from operating activities			
Cash generated from operations	1	(315,967)	(799,720)
Net cash used in operating activities		<u>(315,967)</u>	<u>(799,720)</u>
Cash flows from investing activities			
Interest received		147,595	33,728
Net cash provided by investing activities		<u>147,595</u>	<u>33,728</u>
Change in cash and cash equivalents in the reporting period			
Cash and cash equivalents at the beginning of the reporting period		<u>181,438</u>	<u>947,430</u>
Cash and cash equivalents at the end of the reporting period		<u><u>13,066</u></u>	<u><u>181,438</u></u>

The notes form part of these financial statements

JOSHA

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 4 DECEMBER 2023**

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES		4.12.23	4.12.22
		£	£
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)		(28,780)	638,097
Adjustments for:			
Interest received		(147,595)	(33,728)
Increase in debtors		(139,773)	(1,404,808)
Increase in creditors		181	719
		<u> </u>	<u> </u>
Net cash used in operations		<u><u>(315,967)</u></u>	<u><u>(799,720)</u></u>

2. ANALYSIS OF CHANGES IN NET FUNDS			
	At 5.12.22	Cash flow	At 4.12.23
	£	£	£
Net cash			
Cash at bank	181,438	(168,372)	13,066
	<u> </u>	<u> </u>	<u> </u>
	181,438	(168,372)	13,066
	<u> </u>	<u> </u>	<u> </u>
Total	<u><u>181,438</u></u>	<u><u>(168,372)</u></u>	<u><u>13,066</u></u>

The notes form part of these financial statements

JOSHA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 4 DECEMBER 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Governance costs

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds 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 particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. DONATIONS AND LEGACIES

	4.12.23	4.12.22
	£	£
Donations	-	750,000
	<u> </u>	<u> </u>

JOSHA

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 4 DECEMBER 2023**

3. INVESTMENT INCOME

	4.12.23	4.12.22
	£	£
Interest	<u>147,595</u>	<u>33,728</u>

4. CHARITABLE ACTIVITIES COSTS

		Grant funding of activities (see note 5) £
Charitable		<u>175,400</u>

5. GRANTS PAYABLE

	4.12.23	4.12.22
	£	£
Charitable	<u>175,400</u>	<u>144,836</u>

6. SUPPORT COSTS

	Finance	Governance costs	Totals
	£	£	£
Other resources expended	<u>75</u>	<u>900</u>	<u>975</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 4 December 2023 nor for the year ended 4 December 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 4 December 2023 nor for the year ended 4 December 2022.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	750,000
Investment income	<u>33,728</u>
Total	<u>783,728</u>
EXPENDITURE ON	
Charitable activities	
Charitable	144,836
Other	<u>795</u>
Total	<u>145,631</u>

JOSHA

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 4 DECEMBER 2023**

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted
fund
£

NET INCOME

638,097

RECONCILIATION OF FUNDS

Total funds brought forward

947,430

TOTAL FUNDS CARRIED FORWARD

1,585,527

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	4.12.23 £	4.12.22 £
Other debtors	<u>1,544,581</u>	<u>1,404,808</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	4.12.23 £	4.12.22 £
Other creditors	<u>900</u>	<u>719</u>

11. MOVEMENT IN FUNDS

	At 5.12.22 £	Net movement in funds £	At 4.12.23 £
Unrestricted funds			
General fund	1,585,527	(28,780)	1,556,747
TOTAL FUNDS	<u>1,585,527</u>	<u>(28,780)</u>	<u>1,556,747</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	147,595	(176,375)	(28,780)
TOTAL FUNDS	<u>147,595</u>	<u>(176,375)</u>	<u>(28,780)</u>

JOSHA

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 4 DECEMBER 2023**

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 5.12.21 £	Net movement in funds £	At 4.12.22 £
Unrestricted funds			
General fund	947,430	638,097	1,585,527
TOTAL FUNDS	947,430	638,097	1,585,527

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	783,728	(145,631)	638,097
TOTAL FUNDS	783,728	(145,631)	638,097

A current year 12 months and prior year 12 months combined position is as follows:

	At 5.12.21 £	Net movement in funds £	At 4.12.23 £
Unrestricted funds			
General fund	947,430	609,317	1,556,747
TOTAL FUNDS	947,430	609,317	1,556,747

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	931,323	(322,006)	609,317
TOTAL FUNDS	931,323	(322,006)	609,317

JOSHA

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 4 DECEMBER 2023**

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 4 December 2023.

JOSHA

England & Wales - Charity number 1187731

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 4 DECEMBER 2022
FOR
JOSHA**

Venitt and Greaves
Chartered Accountants
115 Craven Park Road
South Tottenham
London
N15 6BL

JOSHA

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 4 DECEMBER 2022**

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JOSHA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 4 DECEMBER 2022

The trustees present their report with the financial statements of the charity for the year ended 4 December 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The principal objectives of the charity are:

The advancement of the Orthodox Jewish religion for the public benefit by providing grants to synagogues and other religious charities for the provision of religious objects, prayer books and other religious study books, and for the public celebration of religious festivals.

The advancement of Orthodox Jewish education and education in general by providing grants to educational institutions.

The relief of poverty for the public benefit by providing grants to other charities working to prevent or relieve poverty and to individuals.

The relief of sickness and infirmity for the public benefit by providing grants to other charities working to relieve sickness and infirmity and to individuals.

Public benefit

The trustees confirm that they have referred to the guidance contained in the Charity's Commission's general guidance on public benefit when reviewing the charity's aims and objectives and planning future activities and setting the grant making policy for the year.

Grantmaking

Grants are made at the discretion of the trustees and in accordance with the principal objectives of the charitable company.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During the year under review the charity received donations totalling £750,000 (2021: £950,000) and paid donations that amounted to £144,836 (2021: £1,850).

FINANCIAL REVIEW

Reserves policy

It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the charity, at a level which the trustees think appropriate after considering the future commitments of the charity and the likely administrative costs of the charity for the next year.

FUTURE PLANS

The charity plans to continue its activities subject to satisfactory incoming resources.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document and constitutes a Charitable Incorporated Organisation.

Organisational structure

The power to appoint new trustees is vested in the current board. It is not the intention of the trustees of the charity to appoint any new trustees. Should the situation change in the future, the trustees will apply suitable recruitment induction and training procedures.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

JOSHA

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 4 DECEMBER 2022**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1187731

Principal address

12 Sinclair Grove
London
NW11 9JG

Trustees

Mrs S D Springer Trustee
BB Springer Trustee
J Springer Chair

Independent Examiner

Venitt and Greaves
Chartered Accountants
115 Craven Park Road
South Tottenham
London
N15 6BL

Approved by order of the board of trustees on 16 June 2023 and signed on its behalf by:

J Springer - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF JOSHA

Independent examiner's report to the trustees of JOSHA

I report to the charity trustees on my examination of the accounts of JOSHA (the Trust) for the year ended 4 December 2022.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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 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.

M A Venitt

Venitt and Greaves
Chartered Accountants
115 Craven Park Road
South Tottenham
London
N15 6BL

16 June 2023

JOSHA

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 4 DECEMBER 2022**

	Notes	Year ended 4.12.22 Unrestricted fund £	Period 1.12.20 to 4.12.21 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	750,000	950,000
Investment income	3	33,728	-
Total		783,728	950,000
 EXPENDITURE ON			
Charitable activities	4		
Charitable		144,911	2,570
Other		720	-
Total		145,631	2,570
 NET INCOME		638,097	947,430
 RECONCILIATION OF FUNDS			
Total funds brought forward		947,430	-
 TOTAL FUNDS CARRIED FORWARD		1,585,527	947,430

The notes form part of these financial statements

JOSHA

**BALANCE SHEET
4 DECEMBER 2022**

	Notes	4.12.22 Unrestricted fund £	4.12.21 Total funds £
CURRENT ASSETS			
Debtors	9	1,404,808	-
Cash at bank		181,438	947,430
		1,586,246	947,430
CREDITORS			
Amounts falling due within one year	10	(719)	-
		1,585,527	947,430
NET CURRENT ASSETS			
		1,585,527	947,430
TOTAL ASSETS LESS CURRENT LIABILITIES			
		1,585,527	947,430
NET ASSETS			
		1,585,527	947,430
FUNDS			
Unrestricted funds	11	1,585,527	947,430
TOTAL FUNDS			
		1,585,527	947,430

The financial statements were approved by the Board of Trustees and authorised for issue on 16 June 2023 and were signed on its behalf by:

J Springer - Trustee

JOSHA

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 4 DECEMBER 2022**

	Notes	Year ended 4.12.22 £	Period 1.12.20 to 4.12.21 £
Cash flows from operating activities			
Cash generated from operations	1	(799,720)	947,430
Net cash (used in)/provided by operating activities		<u>(799,720)</u>	<u>947,430</u>
Cash flows from investing activities			
Interest received		33,728	-
Net cash provided by investing activities		<u>33,728</u>	<u>-</u>
Change in cash and cash equivalents in the reporting period			
		(765,992)	947,430
Cash and cash equivalents at the beginning of the reporting period		<u>947,430</u>	<u>-</u>
Cash and cash equivalents at the end of the reporting period		<u><u>181,438</u></u>	<u><u>947,430</u></u>

The notes form part of these financial statements

JOSHA

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 4 DECEMBER 2022**

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	Year ended 4.12.22 £	Period 1.12.20 to 4.12.21 £
Net income for the reporting period (as per the Statement of Financial Activities)	638,097	947,430
Adjustments for:		
Interest received	(33,728)	-
Increase in debtors	(1,404,808)	-
Increase in creditors	719	-
Net cash (used in)/provided by operations	<u>(799,720)</u>	<u>947,430</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 5.12.21 £	Cash flow £	At 4.12.22 £
Net cash			
Cash at bank	947,430	(765,992)	181,438
	<u>947,430</u>	<u>(765,992)</u>	<u>181,438</u>
Total	<u>947,430</u>	<u>(765,992)</u>	<u>181,438</u>

JOSHA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 4 DECEMBER 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Governance costs

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds 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 particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. DONATIONS AND LEGACIES

	Year ended 4.12.22 £	Period 1.12.20 to 4.12.21 £
Donations	<u>750,000</u>	<u>950,000</u>

JOSHA

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 4 DECEMBER 2022**

3. INVESTMENT INCOME

	Year ended 4.12.22 £	Period 1.12.20 to 4.12.21 £
Interest	33,728	-
	<u>33,728</u>	<u>-</u>

4. CHARITABLE ACTIVITIES COSTS

	Grant funding of activities (see note 5) £	Support costs (see note 6) £	Totals £
Charitable	144,836	75	144,911
	<u>144,836</u>	<u>75</u>	<u>144,911</u>

5. GRANTS PAYABLE

	Year ended 4.12.22 £	Period 1.12.20 to 4.12.21 £
Charitable	144,836	1,850
	<u>144,836</u>	<u>1,850</u>

6. SUPPORT COSTS

	Finance £	Governance costs £	Totals £
Other resources expended	-	720	720
Charitable	75	-	75
	<u>75</u>	<u>720</u>	<u>795</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 4 December 2022 nor for the period ended 4 December 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 4 December 2022 nor for the period ended 4 December 2021.

JOSHA

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 4 DECEMBER 2022**

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	950,000
	<hr/>
EXPENDITURE ON	
Charitable activities	
Charitable	2,570
	<hr/>
NET INCOME	947,430
	<hr/>
TOTAL FUNDS CARRIED FORWARD	<u>947,430</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	4.12.22 £	4.12.21 £
Other debtors	1,404,808	-
	<hr/> <hr/>	<hr/> <hr/>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	4.12.22 £	4.12.21 £
Other creditors	719	-
	<hr/> <hr/>	<hr/> <hr/>

11. MOVEMENT IN FUNDS

	At 5.12.21 £	Net movement in funds £	At 4.12.22 £
Unrestricted funds			
General fund	947,430	638,097	1,585,527
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>947,430</u>	<u>638,097</u>	<u>1,585,527</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	783,728	(145,631)	638,097
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>783,728</u>	<u>(145,631)</u>	<u>638,097</u>

JOSHA

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 4 DECEMBER 2022**

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.12.20 £	Net movement in funds £	At 4.12.21 £
Unrestricted funds			
General fund	-	947,430	947,430
TOTAL FUNDS	-	947,430	947,430

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	950,000	(2,570)	947,430
TOTAL FUNDS	950,000	(2,570)	947,430

12. RELATED PARTY DISCLOSURES

During the period Josha received donations amounting to £500,000 from Remodifyz Trust, a charity whose trustees are related to Josha's trustees.

During the period Josha received a donation of £250,000 from Reisel Trust, a charity whose trustees are related to Josha's trustees.

JOSHA

England & Wales - Charity number 1187731

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD 1 DECEMBER 2020 TO 4 DECEMBER 2021
FOR
JOSHA**

Venitt and Greaves
Chartered Accountants
115 Craven Park Road
South Tottenham
London
N15 6BL

JOSHA

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE PERIOD 1 DECEMBER 2020 TO 4 DECEMBER 2021**

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JOSHA

REPORT OF THE TRUSTEES FOR THE PERIOD 1 DECEMBER 2020 TO 4 DECEMBER 2021

The trustees present their report with the financial statements of the charity for the period 1 December 2020 to 4 December 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1187731

Principal address

12 Sinclair Grove
London
NW11 9JG

Trustees

Mrs S D Springer Trustee
BB Springer Trustee
J Springer Chair

Independent Examiner

Venitt and Greaves
Chartered Accountants
115 Craven Park Road
South Tottenham
London
N15 6BL

Approved by order of the board of trustees on 4 October 2022 and signed on its behalf by:

J Springer - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF JOSHA

Independent examiner's report to the trustees of JOSHA

I report to the charity trustees on my examination of the accounts of JOSHA (the Trust) for the period 1 December 2020 to 4 December 2021.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of A.C.A which is one of the listed bodies.

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 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.

M A Venitt
A.C.A
Venitt and Greaves
Chartered Accountants
115 Craven Park Road
South Tottenham
London
N15 6BL

4 October 2022

JOSHA

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD 1 DECEMBER 2020 TO 4 DECEMBER 2021**

		Period 1.12.20 to 4.12.21 Unrestricted fund £	Period 4.2.20 to 30.11.20 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		950,000	-
EXPENDITURE ON			
Charitable activities			
Charitable		2,570	-
NET INCOME		947,430	-
RECONCILIATION OF FUNDS			
Total funds brought forward		-	-
TOTAL FUNDS CARRIED FORWARD		947,430	-

The notes form part of these financial statements

JOSHA

**BALANCE SHEET
4 DECEMBER 2021**

	Notes	4.12.21 Unrestricted fund £	30.11.20 Total funds £
CURRENT ASSETS			
Cash at bank		947,430	-
NET CURRENT ASSETS		<u>947,430</u>	<u>-</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		947,430	-
NET ASSETS		<u>947,430</u>	<u>-</u>
FUNDS	4		
Unrestricted funds		947,430	-
TOTAL FUNDS		<u>947,430</u>	<u>-</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 4 October 2022 and were signed on its behalf by:

J Springer - Trustee

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD 1 DECEMBER 2020 TO 4 DECEMBER 2021**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds 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 particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 4 December 2021 nor for the period ended 30 November 2020.

Trustees' expenses

There were no trustees' expenses paid for the period ended 4 December 2021 nor for the period ended 30 November 2020.

JOSHA

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 1 DECEMBER 2020 TO 4 DECEMBER 2021**

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Total funds £
NET INCOME	-
TOTAL FUNDS CARRIED FORWARD	- <u><u> </u></u>

4. MOVEMENT IN FUNDS

	At 1.12.20 £	Net movement in funds £	At 4.12.21 £
Unrestricted funds			
General fund	-	947,430	947,430
TOTAL FUNDS	<u> </u> -	<u> </u> 947,430	<u> </u> 947,430

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	950,000	(2,570)	947,430
TOTAL FUNDS	<u> </u> 950,000	<u> </u> (2,570)	<u> </u> 947,430

5. RELATED PARTY DISCLOSURES

There were no related party transactions for the period ended 4 December 2021.

JOSHA

England & Wales - Charity number 1187731

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD 4 FEBRUARY 2020 TO 30 NOVEMBER 2020
FOR
JOSHA**

Venitt and Greaves
Chartered Accountants
115 Craven Park Road
South Tottenham
London
N15 6BL

JOSHA

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FOR THE PERIOD 4 FEBRUARY 2020 TO 30 NOVEMBER 2020**

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JOSHA

REPORT OF THE TRUSTEES FOR THE PERIOD 4 FEBRUARY 2020 TO 30 NOVEMBER 2020

The trustees present their report with the financial statements of the charity for the period 4 February 2020 to 30 November 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1187731

Principal address

12 Sinclair Grove
London
NW11 9JG

Trustees

Mrs S D Springer Trustee (appointed 4.2.20)

BB Springer Trustee (appointed 4.2.20)

J Springer Chair (appointed 4.2.20)

Independent Examiner

Venitt and Greaves
Chartered Accountants
115 Craven Park Road
South Tottenham
London
N15 6BL

Approved by order of the board of trustees on 6 September 2021 and signed on its behalf by:

J Springer - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
JOSHA**

Independent examiner's report to the trustees of JOSHA

I report to the charity trustees on my examination of the accounts of JOSHA (the Trust) for the period 4 February 2020 to 30 November 2020.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the 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 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.

M A Venitt
A.C.A
Venitt and Greaves
Chartered Accountants
115 Craven Park Road
South Tottenham
London
N15 6BL

6 September 2021

JOSHA

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD 4 FEBRUARY 2020 TO 30 NOVEMBER 2020**

	Notes	Total funds £
NET INCOME		-
TOTAL FUNDS CARRIED FORWARD		- <u><u> </u></u>

The notes form part of these financial statements

JOSHA
BALANCE SHEET
30 NOVEMBER 2020

	Notes	Total funds £
NET CURRENT ASSETS		- <hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		- <hr/>
NET ASSETS		- <hr/> <hr/>
FUNDS	3	<hr/>
TOTAL FUNDS		- <hr/> <hr/>

The financial statements were approved by the Board of Trustees and authorised for issue on 6 September 2021 and were signed on its behalf by:

J Springer - Trustee

JOSHA

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD 4 FEBRUARY 2020 TO 30 NOVEMBER 2020

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds 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 particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 30 November 2020.

Trustees' expenses

There were no trustees' expenses paid for the period ended 30 November 2020.

3. MOVEMENT IN FUNDS

	Net movement in funds £	At 30.11.20 £
TOTAL FUNDS	-	-

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
TOTAL FUNDS	-	-	-

JOSHA

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 4 FEBRUARY 2020 TO 30 NOVEMBER 2020**

4. RELATED PARTY DISCLOSURES

There were no related party transactions for the period ended 30 November 2020.