

**ESBH**

**Report**

**and**

**Financial**

**Statements**

**For The Year Ended**

**31 March 2023**

**Charity Number      1197604**

## **ESBH**

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## **ESBH**

### **Trustees**

Mr. Jason Ibrahim  
Mr. Ariel Cohen  
Mr. Saul Cohen

### **Administration Address**

250 Hale Lane  
Edgware  
HA8 8NT

**Charity Number**    **1197604**

**ESBH**  
**Report of the Trustees**

The Trustees present their annual report with accounts of the Charity for the Year Ended 31 March 2023.

**Status and Administration**

The Charity, constituted by trust deed, dated 20th January 2022, amended 7th February 2024, and is a Registered Charity.

**Charitable Objects**

The charity has three key objectives: 1. To advance the Jewish religion for the benefit of the public but not exclusively through the provision of a synagogue, Jewish education, lectures, public celebration of religious festivals, pastoral care, and outreach work within the local community 2. Support of the local community but not exclusively through the provision of poverty relief, financial support & mental health services. 3. To advance the heritage of eastern Jewish communities through the preservation & education of eastern Jewish heritage and culture, particularly those of Iraqi origin

**Trustees**

The Trustees in office throughout the year were  
Mr. Jason Ibrahim  
Mr. Ariel Cohen  
Mr. Saul Cohen

**Reserves Policy**

The trustees retain reserves as necessary and where appropriate, consolidate funds in order to make more substantial grants which they feel to be appropriate.

**ESBH**  
**Report of the Trustees**

**Responsibilities of the Trustees**

Charity Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the Balance Sheet Date, and of its incoming resources, including income and expenditure for the financial year.

In preparing those financial statements, the Trustees should follow best practice and

- a. Select suitable accounting policies and the apply them consistently.
- b. Make judgements and estimates that are reasonable and prudent.
- c. Follow applicable accounting standards and the Charities SORP 2015, disclosing and explaining any departures in the financial statements.
- d. Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in operation.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them as Trustees to ensure that the financial statements comply with the Charity Law.

The Trustees are also responsible for safeguarding the charity's assets and hence for taking reasonable steps for the prevention and detection of fraud and other regularities.

**Board Of Trustees**

The members of the Board Of Trustees are set out on Page 1.

**Political and Charitable Donations**

During the year, the Charity made grants and donations of	£0	(2022	£0)
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Approved by The Trustees of ESBH	on	11 February 2024,
and signed on behalf of them all.		

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Trustee  
Mr. Jason Ibrahim

**ESBH**

**Statement Of Financial Activities**

**For The Year Ended 31 March 2023**

	Notes	Unrestricted Funds £	2023 Total Funds £
<b>INCOMING RESOURCES</b>			
<b>Activities to further the Charity's Objects</b>			
<b>Donations</b>	2	15,345	15,345
<b>Investment Income and Interest</b>		<u>0</u>	<u>0</u>
		15,345	15,345
<b>Total Incoming Resources</b>		<b>15,345</b>	<b>15,345</b>
<b>RESOURCES EXPENDED</b>			
<b>Net Incoming Resources Available For Charitable Application</b>		<b>15,345</b>	<b>15,345</b>
<b>Charitable Expenditure</b>			
Cost of Activities In Furtherance of the Charity's Objects		7,672	7,672
Support Costs			
Governance Costs	3	<u>0</u>	<u>0</u>
<b>Total Charitable Expenditure</b>		<b>7,672</b>	<b>7,672</b>
<b>Total Resources Expended</b>	3	<b><u>7,672</u></b>	<b><u>7,672</u></b>
<b>Net Movement In Funds</b>		<b>7,673</b>	<b>7,673</b>
<b>Total Funds 31 March 2022</b>		<b>0</b>	<b>0</b>
<b>Transfer To / (From) Reserves</b>		<u>0</u>	<u>0</u>
<b>Total Funds 31 March 2023</b>	6	<b><u>£ 7,673</u></b>	<b><u>£ 7,673</u></b>

**ESBH**

**Balance Sheet at 31 March 2023**

	Notes	2023 £
<b>Current Assets</b>		
Cash at Bank and in Hand		<u>7,673</u> 7,673
<b>Net Current Assets / (Liabilities)</b>		<u>7,673</u>
<b>Total Assets less Current Liabilities</b>		<u>7,673</u>
<b>Net Assets / (Liabilities)</b>	5	<u><b>£ 7,673</b></u>
<b>Unrestricted Funds</b>	6	<u>7,673</u>
<b>Total Funds</b>	6	<u><b>£ 7,673</b></u>

Approved by the Trustees on 11 February 2024, and signed on behalf of them all.

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Trustee  
Mr. Saul Cohen

The notes on pages 6 and 7 form part of these accounts.

## ESBH

### Notes To The Accounts - 31 March 2023

#### 1) Principal Accounting Policies

##### Basis of Accounting

The Accounts have been prepared under the historical cost convention in accordance with the Charities Act (Accounts and Reports) 2011, and the Financial Reporting Standard for Smaller Entities 102, and follow the recommendations in Accounting and Reporting By Charities: Statement of Recommended Practice (effective from April 2015).

##### Cash Flow

The accounts do not include a cash flow statement because the charity as a small reporting entity is exempt from the requirement to prepare such a statement.

##### Donations and Fund Accounting

Donations received for the general and main purposes of the Charity is included as unrestricted funds in the Statement of Financial Activities when receivable.

Donations and Grants for activities restricted by the donors are taken to restricted funds if the wishes and conditions of the donor are legally binding on the Trustees.

##### Resources Expended

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

The irrecoverable element of VAT is included with the item of expense to which it relates.

	2023
	£
2) Donations Received	15,345
Grants	0
	<b><u>£ 15,345</u></b>
3) Analysis of Total Resources Expended	2023
Charitable Activities	£
Cost of Activities In Furtherance of the Charity's Objects	
Charitable Donations	750
Congregation Requisites	3,530
Furnishings	1,792
Professional Fees	<u>1,600</u>
Total Cost of Furtherance Of Charitable Objects	7,672
Support Costs	
Interest on Charity's Property	0
Governance Costs	0
	<b><u>7,672</u></b>
Cost of Generating Funds	0
Total Cost of Activities In Furtherance of Charitable Objects	<b><u>£ 7,672</u></b>
4) Governance Costs	
Accounting	0
Bank Charges and Interest	0
	<b><u>£ 0</u></b>



# ESBH

## Notes To The Accounts - 31 March 2023

### 5) Net Assets of The Charity's Funds

	Fixed Assets £	Net Current Assets / (Liabilities) £	Long Term Liabilities £	Fund Balances £
Restricted Funds	0	0		0
Unrestricted Funds	<u>0</u>	<u>7,673</u>		<u>7,673</u>
<b>Total Funds</b>	<b><u>£ 0</u></b>	<b><u>£ 7,673</u></b>		<b><u>£ 7,673</u></b>

### 6) Unrestricted Funds

	Balance at 31 March 2022 £	Income £	Expended £	Transfers and Investment Gains and Losses	Balance at 31 March 2023 £
General Reserve	<u>0</u>	<u>15,345</u>	<u>7,672</u>	<u>0</u>	<u>7,673</u>
<b>Total Funds</b>	<b><u>£ 0</u></b>	<b><u>£ 15,345</u></b>	<b><u>£ 7,672</u></b>	<b><u>£ 0</u></b>	<b><u>£ 7,673</u></b>

### 7) Related Party Transactions

No trustee nor any person connected with them received any remuneration, or claimed any expense, during the year, from this or any related Charity.

There were no Related Party Transactions in the Year.

**Independent Exmainer's Report to the Trustees on the Unaudited Accounts of the Charity  
ESBH  
For the Year Ended 31 March 2023**

We report on the financial statements of ESBH for the Year Ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

These financial statements have been prepared, under the historical cost convention, and in accordance with the recommendations in Accounting and Reporting By Charities: Statement of Recommended Practice (Issued 2015), and the Financial Reporting Standard for Smaller Entities 102 (effective 2016), and the accounting policies set out therein.

**Respective Responsibilities Of Trustees and Reporting Accountants**

As described on page 3, the trustees of the charity are responsible for the preparation of the accounts, and they consider that the audit requirement of section 144 of the Charities Act 2011 (the Act) does not apply. It is our responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 144 of the Act, whether particular matters have come to our attention.

**Basis of Accountant's Report**

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners.

An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters.

These procedures provide only the assurance expressed in our opinion.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the view given by the accounts.

**Opinion**

In our opinion, no matter has come to our attention,

- 1) which gives us reasonable cause to believe that, in any material respect, the requirements
  - a) to keep accounting records in accordance with section 130 of the Act; and
  - b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act have not been met; or
- 2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Date 11 February 2024

**Independent Exmainer**  
C. Rosen