

ESBH

Report

and

Financial

Statements

For The Year Ended

31 March 2025

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 2025.

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.

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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.

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

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

During the year, the Charity made grants and donations of £0 (2024 £0)

Trustee
Mr. Jason Ibrahim

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Statement Of Financial Activities

For The Year Ended 31 March 2025

	Notes	Unrestricted Funds £	2025 Total Funds £	2024 Total Funds £
INCOMING RESOURCES				
Activities to further the Charity's Objects				
Donations	2	210,954	210,954	122,884
Investment Income and Interest		<u>20,000</u>	<u>20,000</u>	<u>0</u>
		230,954	230,954	122,884
		<u>0</u>	<u>0</u>	<u>0</u>
Total Incoming Resources		230,954	230,954	122,884
RESOURCES EXPENDED				
Costs of Generating Funds				
Fund Raising Costs		0	0	<u>3,193</u>
Net Incoming Resources Available For Charitable Application		230,954	230,954	119,691
Charitable Expenditure				
Cost of Activities In Furtherance of the Charity's Objects		200,636	200,636	112,641
Support Costs				
Governance Costs	3	<u>0</u>	<u>0</u>	<u>0</u>
Total Charitable Expenditure		200,636	200,636	112,641
Total Resources Expended	3	<u>200,636</u>	<u>200,636</u>	<u>115,834</u>
Net Movement In Funds		30,318	30,318	7,050
Total Funds 31 March 2024		14,723	14,723	7,673
Transfer To / (From) Reserves		<u>0</u>	<u>0</u>	<u>0</u>
Total Funds 31 March 2025	6	<u>£ 45,041</u>	<u>£ 45,041</u>	<u>£ 14,723</u>

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Balance Sheet at 31 March 2025

	Notes	2025 £	2024 £
Current Assets			
Cash at Bank and in Hand		<u>45,041</u>	<u>14,723</u>
		45,041	14,723
Net Current Assets / (Liabilities)		<u>45,041</u>	<u>14,723</u>
Total Assets less Current Liabilities		<u>45,041</u>	<u>14,723</u>
Net Assets / (Liabilities)	5	<u>£ 45,041</u>	<u>£ 14,723</u>
Unrestricted Funds	6	<u>45,041</u>	<u>14,723</u>
Total Funds	6	<u>£ 45,041</u>	<u>£ 14,723</u>

Approved by the Trustees on 25 January 2026, and signed on behalf of them all.

Trustee
Mr. Saul Cohen

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

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Notes To The Accounts - 31 March 2025

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.

	2025	2024
	£	£
2) Donations Received	210,954	122,884
Grant from the National Lottery	<u>20,000</u>	<u>0</u>
	<u>£ 230,954</u>	<u>£ 122,884</u>
 3) Analysis of Total Resources Expended	 2025	 2024
Charitable Activities	£	£
Cost of Activities In Furtherance of the Charity's Objects		
Charitable Donations	115,232	700
Congregation Requisites	37,598	104,102
Furnishings	0	679
Professional Fees	5,999	1,160
Rent	0	6,000
Repairs	<u>41,807</u>	<u>0</u>
Total Cost of Furtherance Of Charitable Objects	200,636	112,641
Cost of Generating Funds	<u>0</u>	<u>3,193</u>
Total Cost of Activities In Furtherance of Charitable Objects	<u>£ 200,636</u>	<u>£ 115,834</u>

4) Taxation

The Charitable Company is exempt from taxation on its charitable activities.

4) Governance Costs

Accounting	0	0
Bank Charges and Interest	<u>0</u>	<u>0</u>
Formation and Deed of Trust	<u>0</u>	<u>0</u>
	<u>£ 0</u>	<u>£ 0</u>

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Notes To The Accounts - 31 March 2025

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	0	<u>45,041</u>		<u>45,041</u>
Total Funds	<u>£ 0</u>	<u>£ 45,041</u>	<u>£ 0</u>	<u>£ 45,041</u>

6) Unrestricted Funds

	Balance at 31 March 2024 £	Income £	Expended £	Transfers and Investment Gains and Losses	Balance at 31 March 2025 £
General Reserve	<u>14,723</u>	<u>230,954</u>	<u>200,636</u>	0	<u>45,041</u>
Total Funds	<u>£ 14,723</u>	<u>£ 230,954</u>	<u>£ 200,636</u>	<u>£ 0</u>	<u>£ 45,041</u>

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 2025**

We report on the financial statements of ESBH for the Year Ended 31 March 2025 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 25 January 2026

Independent Exmainer
C. Rosen