

CHARITY REGISTRATION NUMBER: 1206835

BH Kehillas Danescroft

Unaudited Financial Statements

31 December 2024

COHEN ARNOLD

Chartered accountants

New Burlington House

1075 Finchley Road

LONDON

NW11 0PU

BH Kehillas Danescroft

Financial Statements

Period from 1 February 2024 to 31 December 2024

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BH Kehillas Danescroft
Trustees' Annual Report
Period from 1 February 2024 to 31 December 2024

The trustees present their report and the unaudited financial statements of the charity for the period ended 31 December 2024.

Reference and administrative details

| | | |
|------------------------------------|--|-----------------------------|
| Registered charity name | BH Kehillas Danescroft | |
| Charity registration number | 1206835 | |
| Principal office | 21 Green Lane London NW4 2NL | |
| The trustees | Mr C Kornbluth | (Appointed 1 February 2024) |
| | Mr A Neiss | (Appointed 1 February 2024) |
| | Mr E S Tannen | (Appointed 1 February 2024) |
| Independent examiner | Cohen Arnold New Burlington House 1075 Finchley Road LONDON NW11 0PU | |

Structure, governance and management

BH Kehillas Danescroft is constituted and governed as a Charitable Incorporated Organisation (CIO). It was registered on 1 February 2024.

The day to day affairs of the Charity are governed by the trustees. Should they see fit to appoint new trustees, they will apply suitable recruitment, induction and training procedures.

Objectives and activities

The objects of the charity are the advancement of the orthodox Jewish faith for the benefit of the public in such ways as are exclusively charitable in English law and in particular but not exclusively by establishing, supporting, managing and maintaining a synagogue in Hendon, London NW4 as a place of worship, public prayer and religious study and by providing for the religious needs, spiritual education, pastoral needs and welfare of its members and of other members of the Jewish community in NW London.

During the year charity established a synagogue which offers regular prayer services, educational courses and lectures teaching about the Jewish religion and practical Jewish law.

The Trustees confirm their compliance with the duty to have due regard to the public benefit guidance published by the Charity Commission when reviewing the Charity's aims and objectives and in planning future activities.

Achievements and performance

During the period the charity established a synagogue in Hendon. Attendance to prayers has increased throughout the period. The synagogue also offers regular lectures in various topics covering the Jewish religion.

BH Kehillas Danescroft

Trustees' Annual Report *(continued)*


Period from 1 February 2024 to 31 December 2024

Financial review

The trustees aim to maintain free reserves at a level of three to six months running costs.

As at balance sheet the total unrestricted funds were £14,935.

The trustees' annual report was approved on 27 October 2025 and signed on behalf of the board of trustees by:

Signed by:

09E94A5FEDD5430...
Mr A Neiss
Trustee

BH Kehillas Danescroft

Independent Examiner's Report to the Trustees of BH Kehillas Danescroft

Period from 1 February 2024 to 31 December 2024

I report to the trustees on my examination of the financial statements of BH Kehillas Danescroft ('the charity') for the period ended 31 December 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').


I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the 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 charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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.

DocuSigned by:

BC6977A4586D499
David Goldberg, FCA DChA
Cohen Arnold
New Burlington House
1075 Finchley Road
LONDON
NW11 0PU

27 October 2025

BH Kehillas Danescroft**Statement of Financial Activities****Period from 1 February 2024 to 31 December 2024**

| | | Period from 1 Feb 24 to 31 Dec 24 | |
|---|-------------|--|--------------------------|
| | Note | Unrestricted funds £ | Total funds £ |
| Income and endowments | | | |
| Donations and legacies | 4 | 41,261 | 41,261 |
| Total income | | <u>41,261</u> | <u>41,261</u> |
| Expenditure | | | |
| Expenditure on charitable activities | 5,6 | 26,326 | 26,326 |
| Total expenditure | | <u>26,326</u> | <u>26,326</u> |
| Net income and net movement in funds | | <u>14,935</u> | <u>14,935</u> |
| Reconciliation of funds | | | |
| Total funds brought forward | | — | — |
| Total funds carried forward | | <u>14,935</u> | <u>14,935</u> |

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 6 to 9 form part of these financial statements.

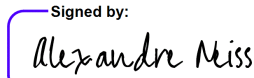
BH Kehillas Danescroft

Statement of Financial Position

31 December 2024

| | Note | 31 Dec 24 £ |
|---|-----------|----------------|
| Current assets | | |
| Cash at bank and in hand | | 16,375 |
| Creditors: amounts falling due within one year | 9 | 1,440 |
| Net current assets | | 14,935 |
| Total assets less current liabilities | | 14,935 |
| Net assets | | 14,935 |
| Funds of the charity | | |
| Unrestricted funds | | 14,935 |
| Total charity funds | 10 | 14,935 |

These financial statements were approved by the board of trustees and authorised for issue on 27 October 2025, and are signed on behalf of the board by:

Signed by:

Mr A Neiss
Trustee

The notes on pages 6 to 9 form part of these financial statements.

BH Kehillas Danescroft

Notes to the Financial Statements

Period from 1 February 2024 to 31 December 2024

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is .

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

BH Kehillas Danescroft**Notes to the Financial Statements** *(continued)***Period from 1 February 2024 to 31 December 2024**

3. Accounting policies *(continued)***Incoming resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

BH Kehillas Danescroft

Notes to the Financial Statements *(continued)*

Period from 1 February 2024 to 31 December 2024

3. Accounting policies *(continued)*

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

4. Donations and legacies

| | Unrestricted Funds £ | Total Funds 2024 £ |
|------------------|----------------------------|--------------------------|
| Donations | | |
| Donations | 41,261 | 41,261 |

5. Expenditure on charitable activities by fund type

| | Unrestricted Funds £ | Total Funds 2024 £ |
|-----------------|----------------------------|--------------------------|
| Synagogue costs | 24,886 | 24,886 |
| Support costs | 1,440 | 1,440 |
| | 26,326 | 26,326 |

6. Expenditure on charitable activities by activity type

| | Activities undertaken directly £ | Support costs £ | Total funds 2024 £ |
|------------------|---|--------------------|--------------------------|
| Synagogue costs | 24,886 | – | 24,886 |
| Governance costs | – | 1,440 | 1,440 |
| | 24,886 | 1,440 | 26,326 |

7. Staff costs

The average head count of employees during the period was Nil.

No employee received employee benefits of more than £60,000 during the year.

BH Kehillas Danescroft

Notes to the Financial Statements *(continued)*

Period from 1 February 2024 to 31 December 2024

8. Trustee remuneration and expenses

There was no remuneration paid to the trustees. The charity did not meet any individual expenses incurred by the trustees for services provided to the charity.

9. Creditors: amounts falling due within one year

| | |
|------------------------------|------------------|
| | 31 Dec 24 |
| | £ |
| Accruals and deferred income | <u>1,440</u> |

10. Analysis of charitable funds

Unrestricted funds

| | | | | |
|---------------|-------------------|---------------|--------------------|--------------------|
| | At | | | At |
| | 1 February | Income | Expenditure | 31 December |
| | 2024 | | | 2024 |
| | £ | £ | £ | £ |
| General funds | <u>—</u> | <u>41,261</u> | <u>(26,326)</u> | <u>14,935</u> |

11. Analysis of net assets between funds

| | | |
|----------------------------|---------------------|--------------------|
| | Unrestricted | Total Funds |
| | Funds | 2024 |
| | £ | £ |
| Current assets | 16,375 | 16,375 |
| Creditors less than 1 year | <u>(1,440)</u> | <u>(1,440)</u> |
| Net assets | <u>14,935</u> | <u>14,935</u> |

12. Related parties

There were no transactions with related parties during the period under review.