

ENTOSA LIMITED

England & Wales · Charity number 292754

Details

Status	Registered
Legal form	Charitable company
Company number	01767461
Registered	1985-10-03
Register	View on the Charity Commission register

Contact

Address 1 East Bank
London
N16 5RJ

Phone 02088004181

Activities

Objects: (1) THE ADVANCEMENT OF RELIGION IN ACCORDANCE WITH THE ORTHODOX JEWISH FAITH. (2) THE RELIEF OF POVERTY; AND (3) FOR SUCH OTHER PURPOSES AS ARE RECOGNISED BY ENGLISH LAW AS CHARITABLE.

Activities: Provision of grants to institutions to assist Jewish religious education and for general charitable purposes including relief of poverty.

Classification

- **How:** Makes Grants To Organisations
- **What:** General Charitable Purposes, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** Other Charities Or Voluntary Bodies

Geography

- Hackney

Finances

Period end	Income	Expenditure	Assets	Employees
2024-09-30	£44,552	£1,554	-	-
2023-09-30	£124,210	£102,591	-	-
2022-09-30	£7,219	£6,159	-	-
2021-09-30	£101,000	£2,525	-	-
2020-09-30	£136,024	£103,074	-	-

Trustees

Name	Role	Appointed
BENJAMIN SYDNEY STROH		2013-04-29
EDWARD STROH		
EVA SCHIFFER		
MR B D STROH		2013-04-29

ENTOSA LIMITED

England & Wales - Charity number 292754

Accounts

ENTOSA LIMITED
(A company limited by guarantee)

UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024

ENTOSA LIMITED
(A company limited by guarantee)

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ENTOSA LIMITED
(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

Trustees Benjamin Sydney Stroh, Director/Trustee
Bernard Dov Stroh, Director/Trustee
Edward Stroh, Director/Trustee
Eva Schiffer, Trustee

Company registered number 1767461

Charity registered number 292754

Registered office 34 Braydon Road
London
N16 6QB

Accountants Wolffe Accountancy Services Limited
34 Braydon Road
London
N16 6QB

ENTOSA LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 30 SEPTEMBER 2024

The Trustees present their annual report together with the financial statements of the Company for the 1 October 2023 to 30 September 2024. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

- **Policies and objectives**

The Charity/Company was established for (1) the advancement of religion in accordance with the Orthodox Jewish Faith. (2) the relief of poverty and; (3) for such other purposes as are recognised by English Law as charitable.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Achievements and performance

- **Review of activities**

The charity held an investment property from which rental income was received and shares in private and quoted companies. The donations received were from companies owned or controlled by the Directors/Trustees. The subsidiary was engaged in property investment. In the opinion of the Trustees the assets are available and adequate to fulfil the obligations of the charity.

Financial review

- **Reserves policy**

The reserves of £1,069,391 (2023: £1,026,393) represent fixed assets and funds not yet distributed.

Structure, governance and management

- **Constitution**

Entosa Limited is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

ENTOSA LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2024

Structure, governance and management (continued)

• **Methods of appointment or election of Trustees**

The management of the Company is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 26 June 2025 and signed on their behalf by:

Benjamin Sydney Stroh
Director/Trustee

ENTOSA LIMITED
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 30 SEPTEMBER 2024

Independent examiner's report to the Trustees of Entosa Limited ('the Company')

I report to the charity Trustees on my examination of the accounts of the Company for the year ended 30 September 2024.

Responsibilities and basis of report

As the Trustees of the Company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

Signed:

Dated: 26 June 2025

D Wolffe FCCA

34 Braydon Road
London
N16 6QB

ENTOSA LIMITED
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

	Note	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:				
Donations and legacies	3	44,300	44,300	124,100
Investments	4	252	252	110
Total income		44,552	44,552	124,210
Expenditure on:				
Charitable activities	5	1,455	1,455	21,520
Other expenditure	6	99	99	99
Total expenditure		1,554	1,554	21,619
Net movement in funds		42,998	42,998	102,591
Reconciliation of funds:				
Total funds brought forward		1,026,393	1,026,393	923,802
Net movement in funds		42,998	42,998	102,591
Total funds carried forward		1,069,391	1,069,391	1,026,393

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 8 to 14 form part of these financial statements.

ENTOSA LIMITED
(A company limited by guarantee)
REGISTERED NUMBER: 1767461

BALANCE SHEET
AS AT 30 SEPTEMBER 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	7	70,000	70,000
Investments	8	1,071,844	1,071,844
		<u>1,141,844</u>	<u>1,141,844</u>
Current assets			
Cash at bank and in hand		29,858	31,518
		<u>29,858</u>	<u>31,518</u>
Current liabilities			
Creditors: amounts falling due within one year	9	(102,310)	(146,968)
		<u>(72,452)</u>	<u>(115,450)</u>
Net current liabilities		(72,452)	(115,450)
Total assets less current liabilities		1,069,392	1,026,394
Net assets excluding pension asset		1,069,392	1,026,394
Total net assets		1,069,392	1,026,394
Charity funds			
Restricted funds		-	-
Unrestricted funds		1,069,392	1,026,394
Total funds		1,069,392	1,026,394

The Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on 26 June 2025 and signed on their behalf by:

ENTOSA LIMITED
(A company limited by guarantee)
REGISTERED NUMBER: 1767461

BALANCE SHEET (CONTINUED)
AS AT 30 SEPTEMBER 2024

Benjamin Sydney Stroh
Director/Trustee

The notes on pages 8 to 14 form part of these financial statements.

ENTOSA LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024

1. General information

Entosa Ltd was established for the advancement of religion in accordance with the Orthodox Jewish Faith, and for the relief of poverty.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Entosa Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Company's objectives, as well as any associated support costs.

2.4 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.5 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Company and which have not been designated for other purposes.

ENTOSA LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

3. Income from donations and legacies

	Unrestricted funds 2024 £	Total funds 2024 £
Donations	44,300	44,300
	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Donations	124,100	124,100

4. Investment income

	Unrestricted funds 2024 £	Total funds 2024 £
Bank interest received	252	252
	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Bank interest received	110	110

ENTOSA LIMITED
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

5. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2024 £	Total 2024 £
Accountancy fees	70	70
Independant examiners fees	73	73
Professional fees	215	215
Insurance	1,097	1,097
	<u>1,455</u>	<u>1,455</u>

	<i>Unrestricted funds 2023 £</i>	<i>Total 2023 £</i>
Accountancy fees	200	200
Independant examiners fees	300	300
Professional fees	19,506	19,506
Insurance	1,514	1,514
	<u>21,520</u>	<u>21,520</u>

6. Other expenditure

	Unrestricted funds 2024 £	Total funds 2024 £
Bank charges	99	99
	<u>99</u>	<u>99</u>

ENTOSA LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024

6. Other expenditure (continued)

	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Bank charges	99	99

7. Tangible fixed assets

	Freehold property £
Cost or valuation	
At 1 October 2023	70,000
At 30 September 2024	70,000
Net book value	
At 30 September 2024	70,000
<i>At 30 September 2023</i>	<i>70,000</i>

ENTOSA LIMITED
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

8. Fixed asset investments

	Investments in subsidiary companies £
Cost or valuation	
At 1 October 2023	1,071,844
At 30 September 2024	1,071,844
Net book value	
At 30 September 2024	1,071,844
At 30 September 2023	1,071,844

Principal subsidiaries

The following was a subsidiary undertaking of the Company:

Name	Company number	Registered office or principal place of business	Principal activity
Casaclanca Investments Ltd	00814245	34 Braydon Road, London N16 6QB	Property investment and rental

Class of shares	Holding	Included in consolidation
Ordinary	100%	Yes

The financial results of the subsidiary for the year were:

Name	Income £	Expenditure £	Profit/(Loss) / Surplus/ (Deficit) for the year £	Net assets £
Casaclanca Investments Ltd	11,526	(909)	10,617	417,801

ENTOSA LIMITED
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

9. Creditors: Amounts falling due within one year

	2024	<i>2023</i>
	£	£
Amounts owed to associates	75,000	<i>119,300</i>
Other creditors	22,110	<i>22,110</i>
Accruals and deferred income	5,200	<i>5,558</i>
	102,310	<i>146,968</i>
	102,310	<i>146,968</i>

10. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2024	Total funds 2024
	£	£
Tangible fixed assets	70,000	70,000
Fixed asset investments	1,071,844	1,071,844
Current assets	29,858	29,858
Creditors due within one year	(102,310)	(102,310)
	1,069,392	1,069,392
Total	1,069,392	1,069,392

Analysis of net assets between funds - prior period

	<i>Unrestricted funds 2023</i>	<i>Total funds 2023</i>
	£	£
Tangible fixed assets	70,000	<i>70,000</i>
Fixed asset investments	1,071,844	<i>1,071,844</i>
Current assets	31,518	<i>31,518</i>
Creditors due within one year	(146,968)	<i>(146,968)</i>
	1,026,394	<i>1,026,394</i>
Total	1,026,394	<i>1,026,394</i>

ENTOSA LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024

11. Related party transactions

The Company is controlled by members of the Stroh family. As at the year-end Grey Eagle Properties Ltd, Oakway Properties Ltd, Sun House Ltd and Bagnalai Property Co Ltd (companies with a common director) were owed £75,000 (2023:- £119,300) and a Director £22,110 (2023 - £22,110). These did not incur interest and were payable by mutual consent. None of these amounts were secured.

ENTOSA LIMITED

England & Wales - Charity number 292754

Accounts

ENTOSA LIMITED
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UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023

ENTOSA LIMITED
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ENTOSA LIMITED
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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

Trustees Benjamin Sydney Stroh, Director/Trustee
Bernard Dov Stroh, Director/Trustee
Edward Stroh, Director/Trustee
Eva Schiffer, Trustee

Company registered number 1767461

Charity registered number 292754

Registered office 34 Braydon Road
London
N16 6QB

Accountants Wolffe Accountancy Services Limited
34 Braydon Road
London
N16 6QB

ENTOSA LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 30 SEPTEMBER 2023

The Trustees present their annual report together with the financial statements of the Company for the 1 October 2022 to 30 September 2023. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

- **Policies and objectives**

The Charity/Company was established for (1) the advancement of religion in accordance with the Orthodox Jewish Faith. (2) the relief of poverty and; (3) for such other purposes as are recognised by English Law as charitable.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Achievements and performance

- **Review of activities**

The charity held an investment property from which rental income was received and shares in private and quoted companies. The donations received were from companies owned or controlled by the Directors/Trustees. The subsidiary was engaged in property investment. In the opinion of the Trustees the assets are available and adequate to fulfil the obligations of the charity.

Financial review

- **Reserves policy**

The reserves of £1,026,393 (2022: £923,802) represent fixed assets and funds not yet distributed.

Structure, governance and management

- **Constitution**

Entosa Limited is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

ENTOSA LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2023

Structure, governance and management (continued)

• **Methods of appointment or election of Trustees**

The management of the Company is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 27 June 2024 and signed on their behalf by:

Benjamin Sydney Stroh
Director/Trustee

ENTOSA LIMITED
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 30 SEPTEMBER 2023

Independent examiner's report to the Trustees of Entosa Limited ('the Company')

I report to the charity Trustees on my examination of the accounts of the Company for the year ended 30 September 2023.

Responsibilities and basis of report

As the Trustees of the Company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

Signed:

Dated: 27 June 2024

D Wolffe FCCA

34 Braydon Road
London
N16 6QB

ENTOSA LIMITED
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

	Note	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Income from:				
Donations and legacies	3	124,100	124,100	7,212
Investments	4	110	110	7
Total income		124,210	124,210	7,219
Expenditure on:				
Charitable activities	5	21,520	21,520	6,062
Other expenditure	6	99	99	97
Total expenditure		21,619	21,619	6,159
Net movement in funds		102,591	102,591	1,060
Reconciliation of funds:				
Total funds brought forward		923,802	923,802	922,742
Net movement in funds		102,591	102,591	1,060
Total funds carried forward		1,026,393	1,026,393	923,802

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 8 to 13 form part of these financial statements.

ENTOSA LIMITED
(A company limited by guarantee)
REGISTERED NUMBER: 1767461

BALANCE SHEET
AS AT 30 SEPTEMBER 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	7	70,000	70,000
Investments	8	1,071,844	1,071,844
		<u>1,141,844</u>	<u>1,141,844</u>
Current assets			
Cash at bank and in hand		31,518	52,525
		<u>31,518</u>	<u>52,525</u>
Creditors: amounts falling due within one year	9	(146,968)	(270,567)
		<u>(115,450)</u>	<u>(218,042)</u>
Net current liabilities		(115,450)	(218,042)
Total assets less current liabilities		1,026,394	923,802
Net assets excluding pension asset		1,026,394	923,802
Total net assets		1,026,394	923,802
Charity funds			
Restricted funds		-	-
Unrestricted funds		1,026,394	923,802
Total funds		1,026,394	923,802

The Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on 27 June 2024 and signed on their behalf by:

ENTOSA LIMITED
(A company limited by guarantee)
REGISTERED NUMBER: 1767461

BALANCE SHEET (CONTINUED)
AS AT 30 SEPTEMBER 2023

Benjamin Sydney Stroh
Director/Trustee

The notes on pages 8 to 13 form part of these financial statements.

ENTOSA LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023

1. General information

Entosa Ltd was established for the advancement of religion in accordance with the Orthodox Jewish Faith, and for the relief of poverty.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Entosa Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

2.3 Expenditure

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Company's objectives, as well as any associated support costs.

2.4 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.5 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Company and which have not been designated for other purposes.

3. Income from donations and legacies

	Unrestricted funds 2023 £	Total funds 2023 £
Donations	124,100	124,100

ENTOSA LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

3. Income from donations and legacies (continued)

	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Donations	7,212	7,212

4. Investment income

	Unrestricted funds 2023 £	Total funds 2023 £
Bank interest received	110	110

	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Bank interest received	7	7

5. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2023 £	Total 2023 £
Accountancy fees	200	200
Independant examiners fees	300	300
Professional fees	19,506	19,506
Insurance	1,514	1,514
	<u>21,520</u>	<u>21,520</u>

ENTOSA LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

5. Analysis of expenditure on charitable activities (continued)

Summary by fund type (continued)

	<i>Unrestricted funds 2022 £</i>	<i>Total 2022 £</i>
Accountancy fees	200	200
Independent examiners fees	300	300
Professional fees	4,565	4,565
Insurance	997	997
	<u>6,062</u>	<u>6,062</u>

6. Other expenditure

	Unrestricted funds 2023 £	Total funds 2023 £
Bank charges	99	99
	<u>99</u>	<u>99</u>

	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Bank charges	97	97
	<u>97</u>	<u>97</u>

7. Tangible fixed assets

	Freehold property £
Cost or valuation	
At 1 October 2022	70,000
At 30 September 2023	<u>70,000</u>

ENTOSA LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

7. Tangible fixed assets (continued)

	Freehold property £
Net book value	
At 30 September 2023	70,000
	<hr style="border-top: 3px double #000;"/>
<i>At 30 September 2022</i>	<i>70,000</i>
	<hr style="border-top: 3px double #000;"/>

8. Fixed asset investments

	Investments in subsidiary companies £
Cost or valuation	
At 1 October 2022	1,071,844
	<hr style="border-top: 1px solid #000;"/>
At 30 September 2023	1,071,844
	<hr style="border-top: 3px double #000;"/>
Net book value	
At 30 September 2023	1,071,844
	<hr style="border-top: 1px solid #000;"/>
<i>At 30 September 2022</i>	<i>1,071,844</i>
	<hr style="border-top: 3px double #000;"/>

Principal subsidiaries

The following was a subsidiary undertaking of the Company:

Name	Company number	Registered office or principal place of business	Principal activity
Casaclanca Investments Ltd	00814245	34 Braydon Road, London N16 6QB	Property investment and rental

ENTOSA LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

8. Fixed asset investments (continued)

Class of shares	Holding	Included in consolidation
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Ordinary	100%	Yes
----------	------	-----

The financial results of the subsidiary for the year were:

Name	Income £	Expenditure £	Profit/(Loss) / Surplus/ (Deficit) for the year £	Net assets £
Casaclanca Investments Ltd	45,264	(41,811)	3,453	409,201

9. Creditors: Amounts falling due within one year

	2023 £	2022 £
Amounts owed to associates	119,300	243,400
Other creditors	22,110	22,110
Accruals and deferred income	5,558	5,057
	<u>146,968</u>	<u>270,567</u>

10. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	70,000	70,000
Fixed asset investments	1,071,844	1,071,844
Current assets	31,518	31,518
Creditors due within one year	(146,968)	(146,968)
Total	<u>1,026,394</u>	<u>1,026,394</u>

ENTOSA LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023

10. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Tangible fixed assets	70,000	70,000
Fixed asset investments	1,071,844	1,071,844
Current assets	52,526	52,526
Creditors due within one year	(270,567)	(270,567)
Total	<u>923,803</u>	<u>923,803</u>

11. Related party transactions

The Company is controlled by members of the Stroh family. As at the year-end Grey Eagle Properties Ltd, Oakway Properties Ltd, Sun House Ltd, Wingmore Investments Ltd, Bagnalai Property Co Ltd and Great House (Buildings) Ltd (companies with a common director) were owed £119,300 (2022:- £243,400) and a Director £22,110 (2022 - £22,110). These did not incur interest and were payable by mutual consent. None of these amounts were secured.

ENTOSA LIMITED

England & Wales - Charity number 292754

Accounts

ENTOSA LIMITED

UNAUDITED FINANCIAL ACCOUNTS

YEAR ENDED 30 SEPTEMBER 2021

COMPANY NO: 1767461

CHARITY NO: 292754

*LIEBERMAN & CO
ACCOUNTANTS
11C GROSVENOR WAY
LONDON, E5 9ND*

ENTOSA LIMITED

(A COMPANY LIMITED BY GUARANTEE)

GOVERNED BY A MEMORANDUM AND ARTICLES OF ASSOCIATION

YEAR ENDED 30 SEPTEMBER 2021

Directors/Trustees

B D Stroh

B S Stroh

E Stroh

E Schiffer

Charity Number

292754

Company Number

1767461

Registered Office

11c Grosvenor Way

LONDON, E5 9ND

Bankers

Barclays Bank PLC

Leicester

LE87 2BB

Independent Examiner

Lieberman & Co

11c Grosvenor Way

LONDON, E5 9ND

ENTOSA LIMITED**DIRECTORS'/TRUSTEES' REPORT**

YEAR ENDED 30 SEPTEMBER 2021

The directors/trustees present their report together with the accounts in respect of the period ended 30 September 2021.

ORGANISATION

The trustees (who are also directors for the purposes of Company Law) held office throughout the year. The power to appoint new trustees vests in the current board. The directors/trustees were B D Stroh, B S Stroh, E Stroh & E Schiffer. Decisions are made by majority vote. The trustees have considered the Charity Commission's guidance on public benefit.

OBJECTS

The company is established for:-

- The advancement of religion in accordance with the Orthodox Jewish Faith.
- The relief of poverty; and
- For such other purposes as are recognised by English Law as charitable.

PRINCIPAL ACTIVITY

The principal activity of the company was that of making grants to charitable institutions. The subsidiary's principal activity was property investment.

REVIEW OF YEAR

The charity held an investment property from which rental income is received and shares in private and quoted companies.

The donations received were received from companies owned or controlled by the Director/Trustee.

The subsidiary was engaged in property investment. In the opinion of the Trustees the assets are available and adequate to fulfil the obligations of the charity.

Donations of £0 (2020: £100,000) were made to charitable organisations as thought fit by the board.

RESERVES

The reserves of £922,743 (2020: £824,268) represent fixed assets and funds not yet distributed.

RISK

The trustees have considered the major risks to which the charity might be exposed and have taken steps to mitigate them.

The information on page 1 and Note 4 forms part of this report.

* * * * *

This report has been prepared taking advantage of special exemptions applicable to small companies under Part 15 of the Companies Act 2006.

.....
E. STROH – DIRECTOR / TRUSTEE

_____ 2022

ENTOSA LIMITED**INDEPENDENT EXAMINERS REPORT TO THE MEMBERS**

YEAR ENDED 30 SEPTEMBER 2021

I report on the accounts of the company for the period ended 30 September 2021, which are set out on pages 4 to 9.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The directors/trustees of the company are responsible for the preparation of the accounts. The directors/trustees consider that an audit is not required for this year under Section 144 of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is required by law to prepare accounts and I am qualified to undertake the examination by being a member of the Institute of Chartered Accountants.

Having been satisfied that the charity is not subject to audit under company law and is eligible for independent examination it is my responsibility to:

- Examine the accounts under Section 145 of the 2011 Act;
- To follow the procedures laid down in the General Directions given by the Charity Commission under Section 145 (5) (b) of the 2011 Act; and
- To state whether particular matters have come to our attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the general directions given by the Charity Commission. 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 the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice; Accounting and Reporting by Charities (revised 2005) have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....

L LERNER FCA
 CHARTERED ACCOUNTANT
 42 ROSTREVOR AVENUE
 LONDON, N15 6LP

_____ 2022

ENTOSA LIMITED

STATEMENT OF FINANCIAL ACTIVITIES

(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 30 SEPTEMBER 2021

	<u>Notes</u>	<u>2021</u>	<u>2020</u>
<i><u>Incoming Resources:-</u></i>			
Donations (Includes £26,000; (2020 - £37,000) from subsidiary)		101,000	136,000
UK Interest		<u>-</u>	<u>24</u>
		<u>101,000</u>	<u>136,024</u>
<i><u>Outgoing Resources:-</u></i>			
Costs of Generating Funds	2	1,347	1,308
Charitable Activities: Donations	3	-	100,000
Governance	4	<u>1,178</u>	<u>1,766</u>
Total Resources Expended		<u>2,525</u>	<u>103,074</u>
Net Income/(Expenditure) for the Year		98,475	32,950
Total Funds Brought Forward		<u>824,268</u>	<u>791,318</u>
Total Funds Carried Forward		<u>922,743</u>	<u>824,268</u>

ENTOSA LIMITED
 COMPANY NO: 1767461
 BALANCE SHEET AS AT 30 SEPTEMBER 2021

	<u>Notes</u>	<u>2021</u>	<u>2020</u>
FIXED ASSETS			
Property	5	70,000	70,000
Shares	6	<u>1,071,844</u>	<u>1,071,844</u>
		1,141,844	1,141,844
CURRENT ASSETS			
Debtors	7	388	388
Cash at Bank and in Hand		<u>58,179</u>	<u>60,203</u>
		58,567	60,591
CREDITORS: amounts falling due within one year	8	<u>277,668</u>	<u>378,167</u>
NET CURRENT (LIABILITIES)		<u>(219,101)</u>	<u>(317,576)</u>
		<u>922,743</u>	<u>824,268</u>
<u>Represented By:-</u>			
Income and Expenditure Account (Unrestricted Funds)		<u>922,743</u>	<u>824,268</u>
Includes Revaluation Reserve		678,790	678,790

The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

The directors acknowledge their responsibilities for:

- (i) ensuring that the company keeps accounting records which comply with section 386 of the Act, and*
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its results for the financial year in accordance with the requirements of sections 394 and 395, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.*

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006 and with the Financial Reporting Standard for Smaller Entities (effective January 2015).

These financial statements were approved by the directors and authorised for issue on, and are signed on their behalf by:

E STROH - DIRECTOR/TRUSTEE

ENTOSA LIMITED

YEAR ENDED 30 SEPTEMBER 2021

NOTES TO THE ACCOUNTS

1 *BASIS OF PREPARATION OF THE ACCOUNTS*a) Statement of Directors/Trustees Responsibility for Preparing the Accounts

Company law requires the directors/trustees to prepare the director/trustees report and to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the company at the end of the year and of the result for the year then ended in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice and observe the methods and principles of the Charity SORP which they must not approve unless they are satisfied that they give a true and fair view of the state of affairs of the company and of its result for the period.

In preparing those financial statements, the directors/trustees are required to:

- ❖ Select suitable accounting policies and then apply them consistently;
- ❖ The director/trustees are responsible for keeping adequate accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.
- ❖ Make judgements and estimates that are reasonable and prudent;
- ❖ Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

b) Accounting Convention and Policies

- i) The accounts have been prepared under the historical cost convention except for the revaluation of certain fixed assets and in accordance with applicable accounting standards and in accordance with the Companies Act and applicable accounting standards including the SORP 2015 and the FRSSE (effective January 2015).
- ii) Donations and interest are accounted for when received by the company.
- iii) Expenditure on administration of the company includes all expenditure not falling under the headings of costs of generating funds or making donations.
- iv) All fixed assets are valued at open market value at the year end.
- v) The Directors/Trustees have taken advantage of exemptions available to small groups under the Companies Act and Charities SORP not to prepare group financial statements. These financial statements do not therefore reflect the full financial results of the subsidiary.

ENTOSA LIMITED

YEAR ENDED 30 SEPTEMBER 2021

NOTES TO THE ACCOUNTS

2	<i>COST OF GENERATING FUNDS</i>	<u>2021</u>	<u>2020</u>
	Insurance	<u>1,347</u>	<u>1,308</u>

3 *DONATIONS: TO INSTITUTIONS*

Relief of Poverty:

Strawberry Care Foundation Ltd	-	50,000
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Advancement of Education

Lakechance Ltd	-	<u>50,000</u>
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	<u>==</u>	<u><u>100,000</u></u>
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4 *GOVERNANCE*

Independent Examiner's Fees	200	200
Accountancy Fees	300	300
Professional Fees	600	1,222
Bank Charges	<u>78</u>	<u>44</u>
	<u>1,178</u>	<u>1,766</u>

No trustee expenses were incurred.

5 *PROPERTY*

Property in the UK – A/C Valuation	<u>70,000</u>	<u>70,000</u>
Carried Forward		
Cost	<u>66,210</u>	<u>66,210</u>

The investment property is shown at open market value as at the year-end as per the valuation of the directors/trustees.

ENTOSA LIMITED

YEAR ENDED 30 SEPTEMBER 2021

NOTES TO THE ACCOUNTS

	<u>2021</u>	<u>2020</u>
6 SHARES		
In UK Listed Company	844	844
In UK Subsidiary (Cost £396,000)		
Brought forward	1,071,000	1,071,000
Revaluation	_____ - 1,071,000	_____ - 1,071,000
	<u>1,071,844</u>	<u>1,071,844</u>

The shares in the subsidiary were valued as at the year-end by the directors/trustees.

7 DEBTORS		
Sundry Debtors	388	388
8 CREDITORS: amounts falling due within one year		
Sundry Accruals	4,557	4,057
Sundry Creditors	<u>273,111</u>	<u>374,110</u>
	<u>277,668</u>	<u>378,167</u>

9 RELATED PARTIES

The Company is controlled by members of the Stroh family. As at the year-end Grey Eagle Properties Ltd, Oakway Properties Ltd, Ringbury Ltd, Sun House Ltd, Woodpine Investments Ltd, Wingmore Investments Ltd, Bagnalai Property Co Ltd and Great House (Buildings) Ltd (companies with a common director) were owed £248,000 (2020:- £326,000) and a Director £22,110 (2020 - £22,110). The subsidiary (Casablanca Investments Ltd) was owed £0 (2020-£26,000). These did not incur interest and were payable by mutual consent. None of these amounts were secured.

ENTOSA LIMITED

YEAR ENDED 30 SEPTEMBER 2021

NOTES TO THE ACCOUNTS

10 SUBSIDIARY

The Company acquired the whole of the issued share capital of Casablanca Investments Ltd, a company incorporated in England and Wales on 17 January 2013.

The results for the year ended 30 September 2021 and the capital and reserves of the subsidiary at that date were:

	<u>2021</u>	<u>2020</u>
Turnover	39,270	42,065
Profits	9,660	2,840
Capital and Reserves	362,343	354,483

ENTOSA LIMITED

England & Wales - Charity number 292754

Accounts

ENTOSA LIMITED

UNAUDITED FINANCIAL ACCOUNTS

YEAR ENDED 30 SEPTEMBER 2020

COMPANY NO: 1767461

CHARITY NO: 292754

*LIEBERMAN & CO
ACCOUNTANTS
11C GROSVENOR WAY
LONDON, E5 9ND*

ENTOSA LIMITED

(A COMPANY LIMITED BY GUARANTEE)

GOVERNED BY A MEMORANDUM AND ARTICLES OF ASSOCIATION

YEAR ENDED 30 SEPTEMBER 2020

Directors/Trustees

B D Stroh

B S Stroh

E Stroh

G Stroh

E Schiffer

Charity Number

292754

Company Number

1767461

Registered Office

11c Grosvenor Way

LONDON, E5 9ND

Bankers

Barclays Bank PLC

Leicester

LE87 2BB

Independent Examiner

Lieberman & Co

11c Grosvenor Way

LONDON, E5 9ND

ENTOSA LIMITED**DIRECTORS'/TRUSTEES' REPORT**

YEAR ENDED 30 SEPTEMBER 2020

The directors/trustees present their report together with the accounts in respect of the period ended 30 September 2020.

ORGANISATION

The trustees (who are also directors for the purposes of Company Law) held office throughout the year. The power to appoint new trustees vests in the current board. The directors/trustees were B D Stroh, B S Stroh, E Stroh, G Stroh & E Schiffer. Decisions are made by majority vote. The trustees have considered the Charity Commission's guidance on public benefit.

OBJECTS

The company is established for:-

- The advancement of religion in accordance with the Orthodox Jewish Faith.
- The relief of poverty; and
- For such other purposes as are recognised by English Law as charitable.

PRINCIPAL ACTIVITY

The principal activity of the company was that of making grants to charitable institutions. The subsidiary's principal activity was property investment.

REVIEW OF YEAR

The charity held an investment property from which rental income is received and shares in private and quoted companies.

The donations received were received from companies owned or controlled by the Director/Trustee.

The subsidiary was engaged in property investment. In the opinion of the Trustees the assets are available and adequate to fulfil the obligations of the charity.

Donations of £100,000 (2019: £477,550) were made to charitable organisations as thought fit by the board.

RESERVES

The reserves of £824,268 (2019: £791,318) represent fixed assets and funds not yet distributed.

RISK

The trustees have considered the major risks to which the charity might be exposed and have taken steps to mitigate them.

The information on page 1 and Note 4 forms part of this report.

* * * * *

This report has been prepared taking advantage of special exemptions applicable to small companies under Part 15 of the Companies Act 2006.

.....
E. STROH – DIRECTOR /TRUSTEE

_____ 2021

ENTOSA LIMITED**INDEPENDENT EXAMINERS REPORT TO THE MEMBERS**

YEAR ENDED 30 SEPTEMBER 2020

I report on the accounts of the company for the period ended 30 September 2020, which are set out on pages 4 to 9.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The directors/trustees of the company are responsible for the preparation of the accounts. The directors/trustees consider that an audit is not required for this year under Section 144 of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is required by law to prepare accounts and I am qualified to undertake the examination by being a member of the Institute of Chartered Accountants.

Having been satisfied that the charity is not subject to audit under company law and is eligible for independent examination it is my responsibility to:

- Examine the accounts under Section 145 of the 2011 Act;
- To follow the procedures laid down in the General Directions given by the Charity Commission under Section 145 (5) (b) of the 2011 Act; and
- To state whether particular matters have come to our attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the general directions given by the Charity Commission. 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 the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice; Accounting and Reporting by Charities (revised 2005) have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....

L LERNER FCA
 CHARTERED ACCOUNTANT
 42 ROSTREVOR AVENUE
 LONDON, N15 6LP

_____ 2021

ENTOSA LIMITED

STATEMENT OF FINANCIAL ACTIVITIES

(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 30 SEPTEMBER 2020

	<u>Notes</u>	<u>2020</u>	<u>2019</u>
<i><u>Incoming Resources:-</u></i>			
Donations (Includes £37,000; (2019 - £37,000) from subsidiary)		136,000	229,000
UK Interest		<u>24</u>	<u>34</u>
		<u>136,024</u>	<u>229,034</u>
<i><u>Outgoing Resources:-</u></i>			
Costs of Generating Funds	2	1,308	1,258
Charitable Activities: Donations	3	100,000	477,550
Governance	4	<u>1,766</u>	<u>749</u>
Total Resources Expended		<u>103,074</u>	<u>479,557</u>
Net Income/(Expenditure) for the Year		32,950	(250,523)
Total Funds Brought Forward		<u>791,318</u>	<u>1,041,841</u>
Total Funds Carried Forward		<u>824,268</u>	<u>791,318</u>

ENTOSA LIMITED
 COMPANY NO: 1767461
 BALANCE SHEET AS AT 30 SEPTEMBER 2020

	<u>Notes</u>	<u>2020</u>	<u>2019</u>
FIXED ASSETS			
Property	5	70,000	70,000
Shares	6	<u>1,071,844</u>	<u>1,071,844</u>
		1,141,844	1,141,844
CURRENT ASSETS			
Debtors	7	388	388
Cash at Bank and in Hand		<u>60,203</u>	<u>162,754</u>
		60,591	163,142
CREDITORS: amounts falling due within one year	8	<u>378,167</u>	<u>513,668</u>
NET CURRENT (LIABILITIES)		<u>(317,576)</u>	<u>(350,526)</u>
		<u>824,268</u>	<u>791,318</u>
<u>Represented By:-</u>			
Income and Expenditure Account (Unrestricted Funds)		<u>824,268</u>	<u>791,318</u>
Includes Revaluation Reserve		678,790	678,790

The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

The directors acknowledge their responsibilities for:

- (i) ensuring that the company keeps accounting records which comply with section 386 of the Act, and*
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its results for the financial year in accordance with the requirements of sections 394 and 395, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.*

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006 and with the Financial Reporting Standard for Smaller Entities (effective January 2015).

These financial statements were approved by the directors and authorised for issue on, and are signed on their behalf by:

E STROH - DIRECTOR/TRUSTEE

ENTOSA LIMITED

YEAR ENDED 30 SEPTEMBER 2020

NOTES TO THE ACCOUNTS

1 *BASIS OF PREPARATION OF THE ACCOUNTS*a) *Statement of Directors/Trustees Responsibility for Preparing the Accounts*

Company law requires the directors/trustees to prepare the director/trustees report and to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the company at the end of the year and of the result for the year then ended in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice and observe the methods and principles of the Charity SORP which they must not approve unless they are satisfied that they give a true and fair view of the state of affairs of the company and of its result for the period.

In preparing those financial statements, the directors/trustees are required to:

- ❖ Select suitable accounting policies and then apply them consistently;
- ❖ The director/trustees are responsible for keeping adequate accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.
- ❖ Make judgements and estimates that are reasonable and prudent;
- ❖ Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

b) *Accounting Convention and Policies*

- i) The accounts have been prepared under the historical cost convention except for the revaluation of certain fixed assets and in accordance with applicable accounting standards and in accordance with the Companies Act and applicable accounting standards including the SORP 2015 and the FRSSE (effective January 2015).
- ii) Donations and interest are accounted for when received by the company.
- iii) Expenditure on administration of the company includes all expenditure not falling under the headings of costs of generating funds or making donations.
- iv) All fixed assets are valued at open market value at the year end.
- v) The Directors/Trustees have taken advantage of exemptions available to small groups under the Companies Act and Charities SORP not to prepare group financial statements. These financial statements do not therefore reflect the full financial results of the subsidiary.

ENTOSA LIMITED

YEAR ENDED 30 SEPTEMBER 2020

NOTES TO THE ACCOUNTS

2	<i>COST OF GENERATING FUNDS</i>	<u>2020</u>	<u>2019</u>
	Insurance	<u>1,308</u>	<u>1,258</u>
3	<i>DONATIONS: TO INSTITUTIONS</i>		
	Relief of Poverty:		
	Strawberry Care Foundation Ltd	50,000	-
	Small Grants	-	40,000
	Advancement of Education		
	Chitov Ltd	-	45,000
	Stroh Gestetner Foundation Ltd	-	150,000
	Shimon Yehuda Ltd	-	85,000
	Yehuda & Moshe Ltd	-	110,000
	Lakechance Ltd	50,000	-
	Small Grants	-	47,550
		<u>-</u>	<u>-</u>
		<u>100,000</u>	<u>477,550</u>
4	<i>GOVERNANCE</i>		
	Independent Examiner's Fees	200	200
	Accountancy Fees	300	300
	Professional fees	1,222	
	Bank Charges	44	73
	Sundry Expenses	<u>-</u>	<u>176</u>
		<u>1,766</u>	<u>749</u>
	No trustee expenses were incurred.		
5	<i>PROPERTY</i>		
	Property in the UK – A/C Valuation	<u>70,000</u>	<u>70,000</u>
	Carried Forward		
	Cost	<u>66,210</u>	<u>66,210</u>

The investment property is shown at open market value as at the year-end as per the valuation of the directors/trustees.

ENTOSA LIMITED

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NOTES TO THE ACCOUNTS

	<u>2020</u>	<u>2019</u>
6 SHARES		
In UK Listed Company	844	844
In UK Subsidiary (Cost £396,000)		
Brought forward	1,071,000	1,071,000
Revaluation	_____ - 1,071,000	_____ - 1,071,000
	<u>1,071,844</u>	<u>1,071,844</u>

The shares in the subsidiary were valued as at the year-end by the directors/trustees.

7 DEBTORS		
Sundry Debtors	388	388
8 CREDITORS: amounts falling due within one year		
Sundry Accruals	4,057	3,558
Sundry Creditors	<u>374,110</u>	<u>510,110</u>
	<u>378,167</u>	<u>513,668</u>

9 RELATED PARTIES

The Company is controlled by members of the Stroh family. As at the year-end Grey Eagle Properties Ltd, Oakway Properties Ltd, Ringbury Ltd, Sun House Ltd, Woodpine Investments Ltd, Wingmore Investments Ltd, Bagnalai Property Co Ltd and Great House (Buildings) Ltd (companies with a common director) were owed £326,000 (2019:-£422,000) and a Director £22,110 (2019 - £22,110). The subsidiary (Casablanca Investments Ltd) was owed £26,000 (2019-£63,000). These did not incur interest and were payable by mutual consent. None of these amounts were secured. The donations to Lakechance Ltd, Strawberry Care Foundation Ltd, Stroh Gestetner Foundation Ltd, Shimon Yehuda Ltd and Yehuda & Moshe Ltd (Note 3) were to charities upon whose board one or more of the trustees of the charitable company sit.

ENTOSA LIMITED

YEAR ENDED 30 SEPTEMBER 2020

NOTES TO THE ACCOUNTS

10 SUBSIDIARY

The Company acquired the whole of the issued share capital of Casablanca Investments Ltd, a company incorporated in England and Wales on 17 January 2013.

The results for the year ended 30 September 2018 and the capital and reserves of the subsidiary at that date were:

	<u>2020</u>	<u>2019</u>
Turnover	42,065	40,952
Profits	2,840	899
Capital and Reserves	354,483	352,183