
ENTOSA LIMITED
(A company limited by guarantee)

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

ENTOSA LIMITED
(A company limited by guarantee)

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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
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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.

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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

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**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

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

	Note	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
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
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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>(146,968)</u>	<u>(270,567)</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
		<u><u>1,026,394</u></u>	<u><u>923,802</u></u>
Charity funds			
Restricted funds		-	-
Unrestricted funds		1,026,394	923,802
		<u>1,026,394</u>	<u>923,802</u>
Total funds		1,026,394	923,802
		<u><u>1,026,394</u></u>	<u><u>923,802</u></u>

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
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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
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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

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**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
	21,520	21,520

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**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	<u>99</u>	<u>99</u>

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

7. Tangible fixed assets

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

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**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/>
<i>At 30 September 2022</i>	<i>70,000</i>
	<hr/> <hr/>

8. Fixed asset investments

	Investments in subsidiary companies £
Cost or valuation	
At 1 October 2022	1,071,844
	<hr/>
At 30 September 2023	1,071,844
	<hr/> <hr/>
Net book value	
At 30 September 2023	1,071,844
	<hr/>
<i>At 30 September 2022</i>	<i>1,071,844</i>
	<hr/> <hr/>

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

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**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
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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
	146,968	270,567

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	1,026,394	1,026,394

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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.