Company registration number 09562592 (England and Wales)

Charity registration number 1164379 (England and Wales)

UOHC PROPERTIES LIMITED

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

UOHC PROPERTIES LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr. S S. Sinitsky Mr. R. Grussgot Mr. M. Just	
Country of incorporation	United Kingdom (England and Wales)	09562592
Charity registration	England and Wales	1164379
Registered office	325-327 Oldfield Lane North Greenford Middlesex UB6 0FX	
Independent examiner	Berish Hoffman FCA 325-327 Oldfield Lane North Greenford Middlesex UB6 0FX	

UOHC PROPERTIES LIMITED

CONTENTS

	Page
Trustees' report	1 - 2
Independent examiner's report	3
Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 - 9

UOHC PROPERTIES LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2025

The Trustees present their annual report and financial statements for the year ended 31 December 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "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).

Objectives and activities
The objects of the charity, as detailed in the Memorandum and Articles of Association, are to advance the Orthodox Jewish faith in Great Britain, to establish and support such institutions as will serve this object and to advance such other purposes as are recognised as charitable, as the trustees shall determine.

The trustees propose that the charity will achieve these objectives through the promotion of the Jewish religion, the provision of facilities to enable Jewish members of the public to practice the Jewish religion and to enable them to observe Orthodox Jewish religious dietary laws relating to kosher food.

The charitable objects and activities of the charitable company were established through the transfers of the two properties from an unincorporated charitable undertaking (Union of the Orthodox Hebrew Congregations - charitable number 249892) by way of gift to the charitable company as its corporate successor charity.

Public benefit
The trustees confirm that they have complied with the duty in section 2 (1) (b) of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit, 'Charities and Public Benefit'.

Volunteers
The charity has not made significant use of volunteers other than the trustees.

Achievements and performance
The charity continued to utilise the properties it owns to assist in the promotion of the Jewish religion by providing facilities to enable Jewish members of the public to practice the Jewish religion and to enable them to observe the Orthodox Jewish religious dietary laws relating to kosher food.

Financial review
The results for the year show that there was income of £48,000 (2024: £50,816). The total net income for the year was £Nil (2024: £Nil).

Reserves Policy
The charity has been able to achieve its objectives as reserves have been maintained to enable it to do so. At 31st December 2025, the unrestricted reserves amounted to £1,220,000 (2024: £1,220,000).

Investment Policies
The trustees' investment policies are governed by the company's Memorandum and Articles of Association, which permits the trustees to invest in such assets as they see fit.

Structure, governance and management
UOHC Properties Limited is a company limited by guarantee, incorporated on 27th April 2015 and registered as a charity on 12th November 2015.

Its governing document is the company's Memorandum and Articles of Association dated 27th April 2015.

Reference and administrative details are shown in the schedule of members of the Board and professional advisers on legal and administrative information page of the financial statements.

Trustees are elected for terms of three years and are eligible for re-appointment, without restriction, for further terms of office.

Every member of the Board of Trustees undertakes to contribute an amount not exceeding one pound in the event of winding up the company whilst they are a member of the Board or within one year after their membership ceases.

The day to day running of the office is the responsibility of the trustees as well as the provision of professional input into the charity's activities and strategic development.

The Trustees meet regularly to review the finances of the Trust and to approve donations.

Professional advice and assistance is sought when deemed necessary.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr. S S. Sinitsky
Mr. R. Grussgot
Mr. M. Just

New trustees are invited at the suggestion of existing trustees, and are inducted and trained so that they fully understand the aims, objectives and the workings of the charity. New trustees are briefed on their legal obligations under charity law, the committee and decision making progress, the objectives and the financial performance of the charity.

Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

The trustees have examined the major strategic business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be made so that necessary steps can be taken to lessen these risks.

Risks are classified under headings such as financial, premises and reputation.

Risk assessments are carried out in order to ascertain the likelihood of a risk event occurring, of its potential impact, and whether any cost-effective mitigating action may be taken.

The Trustees' report was approved by the Board of Trustees.

Mr. S S. Sinitsky
Trustee
Dated: 24 September 2026

UOHC PROPERTIES LIMITED

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF UOHC PROPERTIES LIMITED

I report to the Trustees on my examination of the financial statements of UOHC Properties Limited (the charity) for the year ended 31 December 2025.

Responsibilities and basis of report

As the Trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

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

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 that in any material respect:

1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006.

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or

4 the financial statements 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 financial statements 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 financial statements to be reached.

Berish Hoffman FCA
325-327 Oldfield Lane North
Greenford
Middlesex
UB6 0FX
24 September 2026

UOHC PROPERTIES LIMITED

STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from:			
Investments	**2**	48,000	50,816
Total income		48,000	50,816
Expenditure on:			
Raising funds	**3**	13,015	7,889
Charitable activities		34,985	42,927
Total expenditure		48,000	50,816
Net income and movement in funds		-	-
Reconciliation of funds:			
Fund balances at 1 January 2025		1,220,000	1,220,000
Fund balances at 31 December 2025		1,220,000	1,220,000

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

UOHC PROPERTIES LIMITED

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	**8**		1,220,000		1,220,000
The funds of the charity					
Unrestricted funds	**9**		1,220,000		1,220,000
			1,220,000		1,220,000

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 24 September 2026

Mr. S S. Sinitsky
Trustee

1 Accounting policies

Charity information

UOHC Properties Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is 325-327 Oldfield Lane North, Greenford, Middlesex, UB6 0FX.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”) and the Charities SORP "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 charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS102), the general volunteer time of the Friends is not recognised and refer to the Trustees' report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the company which is the amount the company would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

1.5 Resources expended

Expenditure is recognised once there is a legal or constrictive 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.

1 Accounting policies **(Continued)**

1.6 Tangible fixed assets

Freehold property
A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities and expenditure account.

Basic financial assets
The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Rental income	48,000	50,816

3 Raising funds

	2025 £	2024 £
Property expenses	13,015	7,889
	13,015	7,889

4 Grants payable

	2025 £	2024 £
Grants to institutions:		
The Union of Orthodox Hebrew Congregations	34,985	42,927

5 Trustees

None of the Trustees (or any persons connected with them) received any remuneration, benefits or reimbursement of expenses from the charity during the year.

6 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

7 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

8 Tangible fixed assets

	Freehold property £
Cost	
At 1 January 2025	1,220,000
At 31 December 2025	1,220,000
Carrying amount	
At 31 December 2025	1,220,000
At 31 December 2024	1,220,000

Freehold properties were valued by the trustees on the basis of fair value for existing use at £1,220,000.

9 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2025	Incoming resources	Resources expended	At 31 December 2025
	£	£	£	£
General funds	1,220,000	48,000	(48,000)	1,220,000

9 Unrestricted funds **(Continued)**

Previous year:	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
General funds	1,220,000	50,816	(50,816)	1,220,000

10 Analysis of net assets between funds

	Unrestricted funds 2025
	£
At 31 December 2025:	
Tangible assets	1,220,000
	1,220,000

	Unrestricted funds 2024
	£
At 31 December 2024:	
Tangible assets	1,220,000
	1,220,000

11 Related party transactions

During the year, donations of £34,985 (2024: £42,927) were paid to The Union of Orthodox Hebrew Congregations, a charitable company with common trustees.