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CHARITY REGISTRATION NUMBER: 1206835

BH KEHILLAS DANESCROFT

UNAUDITED FINANCIAL STATEMENTS

31 DECEMBER 2025

COHEN ARNOLD
Chartered accountants
New Burlington House
1075 Finchley Road
LONDON
NW11 0PU

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BH KEHILLAS DANESCROFT

FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2025

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BH KEHILLAS DANESCROFT

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 DECEMBER 2025

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

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

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

OBJECTIVES AND ACTIVITIES

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

During the year, the charity continued to operate its synagogue which offers regular prayer services, educational courses and lectures teaching about the Jewish religion and practical Jewish law.

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

ACHIEVEMENTS AND PERFORMANCE

During the period, the Charity continued to operate its synagogue in Hendon. Attendance at prayers continued to grow, and the synagogue offered regular lectures on a variety of topics covering the Jewish religion and practical Jewish law.

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FINANCIAL REVIEW

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

At the balance sheet date, total unrestricted funds amounted to £11,011.

The trustees' annual report was approved on 26 October 2026 and signed on behalf of the board of trustees by:

Signed by:
A Neiss
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Mr A Neiss
Trustee

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BH KEHILLAS DANESCROFT

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BH KEHILLAS DANESCROFT

YEAR ENDED 31 DECEMBER 2025

I report to the trustees on my examination of the financial statements of BH Kehillas Danescroft ('the charity') for the year ended 31 December 2025.

RESPONSIBILITIES AND BASIS OF REPORT

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

INDEPENDENT EXAMINER'S STATEMENT

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

DocuSigned by:
David Goldberg
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David Goldberg, FCa DChA

Cohen Arnold
New Burlington House
1075 Finchley Road
LONDON
NW11 0PU

26 October 2026

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BH KEHILLAS DANESCROFT

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 DECEMBER 2025

	Note	Year to 31 Dec 25 Unrestricted funds £	Restricted funds £	Total funds £	Period from 1 Feb 24 to 31 Dec 24 Total funds £
Income and endowments					
Donations and legacies	**4**	24,407	6,217	30,624	41,261
Total income		24,407	6,217	30,624	41,261
Expenditure					
Expenditure on charitable activities	**5,6**	29,703	4,845	34,548	26,326
Total expenditure		29,703	4,845	34,548	26,326
Net (expenditure)/income		(5,296)	1,372	(3,924)	14,935
Transfers between funds		1,372	(1,372)	–	–
Net movement in funds		(3,924)	–	(3,924)	14,935
Reconciliation of funds					
Total funds brought forward		14,935	–	14,935	–
Total funds carried forward		11,011	–	11,011	14,935

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

The notes on pages 6 to 11 form part of these financial statements.

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BH KEHILLAS DANESCROFT

STATEMENT OF FINANCIAL POSITION

31 DECEMBER 2025

	Note	2025 £	£	2024 £
CURRENT ASSETS				
Cash at bank and in hand		13,891		16,375
CREDITORS: amounts falling due within one year	**10**	2,880		1,440
NET CURRENT ASSETS			11,011	14,935
TOTAL ASSETS LESS CURRENT LIABILITIES			11,011	14,935
NET ASSETS			11,011	14,935
FUNDS OF THE CHARITY				
Unrestricted funds			11,011	14,935
Total charity funds	**11**		11,011	14,935

These financial statements were approved by the board of trustees and authorised for issue on 26 Oct 2026, and are signed on behalf of the board by:

Signed by:
A Neiss
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Mr A Neiss
Trustee

The notes on pages 6 to 11 form part of these financial statements.

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1. GENERAL INFORMATION

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

2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. ACCOUNTING POLICIES

Basis of preparation

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

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

Going concern

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

Fund accounting

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

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

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

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3. ACCOUNTING POLICIES *(continued)*

Incoming resources

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

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

Resources expended

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

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

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

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3. ACCOUNTING POLICIES *(continued)*

Financial instruments

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

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

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

Debt instruments are subsequently measured at amortised cost.

4. DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
DONATIONS			
Donations	24,407	–	24,407
GRANTS			
Grants receivable	–	6,217	6,217
	24,407	6,217	30,624

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
DONATIONS			
Donations	41,261	–	41,261
GRANTS			
Grants receivable	–	–	–
	41,261	–	41,261

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5. EXPENDITURE ON CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Synagogue costs	28,263	4,845	33,108
Support costs	1,440	–	1,440
	29,703	4,845	34,548

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Synagogue costs	24,886	–	24,886
Support costs	1,440	–	1,440
	26,326	–	26,326

6. EXPENDITURE ON CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Activities undertaken directly £	Support costs £	**Total funds 2025 £**	Total fund 2024 £
Synagogue costs	33,108	–	33,108	24,886
Governance costs	–	1,440	1,440	1,440
	33,108	1,440	34,548	26,326

7. INDEPENDENT EXAMINATION FEES

	Year to 31 Dec 25 £	Period from 1 Feb 24 to 31 Dec 24 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	1,440	1,440

8. STAFF COSTS

The average head count of employees during the year was Nil (2024: Nil).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

9. TRUSTEE REMUNERATION AND EXPENSES

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

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10. CREDITORS: amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	2,880	1,440

11. ANALYSIS OF CHARITABLE FUNDS

Unrestricted funds

	At 1 January 2025	Income	Expenditure	Transfers	**At 31 December 2025**
	£	£	£	£	£
General funds	14,935	24,407	(29,703)	1,372	11,011

	At 1 February 2024	Income	Expenditure	Transfers	At 31 December 2024
	£	£	£	£	£
General funds	–	41,261	(26,326)	–	14,935

Restricted funds

	At 1 January 2025	Income	Expenditure	Transfers	**At 31 December 2025**
	£	£	£	£	£
Restricted Fund	–	6,217	(4,845)	(1,372)	–

	At 1 February 2024	Income	Expenditure	Transfers	At 31 December 2024
	£	£	£	£	£
Restricted Fund	–	–	–	–	–

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12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	**Total Funds 2025**
	£	**£**
Current assets	13,891	13,891
Creditors less than 1 year	(2,880)	(2,880)
Net assets	11,011	11,011

	Unrestricted Funds	Total Funds 2024
	£	£
Current assets	16,375	16,375
Creditors less than 1 year	(1,440)	(1,440)
Net assets	14,935	14,935

13. RELATED PARTIES

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