Charity registration number 243901 (England and Wales)

THE OHEL DAVID EASTERN JEWRY CONGREGATION

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

THE OHEL DAVID EASTERN JEWRY CONGREGATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr Barook Hyam Abraham Dr. David Mallory Barnett Mr. Simon Cohen Mr. Benjamin Elias Mr. Michael Joshua Mr. Meyer David Lanyado Mr. Isaac Cooper Mr. Ephraim Solomon Mr. Jonathan Teper
Charity number (England and Wales)	243901
Accountants	Pasha & Co. 220 The Vale London NW11 8SR

THE OHEL DAVID EASTERN JEWRY CONGREGATION

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THE OHEL DAVID EASTERN JEWRY CONGREGATION

TRUSTEES' 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 Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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)".

Objectives and activities

The charity objective is to provide support for Eastern Jewry Synagogue and community activities.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The Charity was formed by a declaration of trust dated 3rd June 1959 and a supplemental deed dated 26th January 1960. The trustees are empowered to hold the trust fund and all income arising therefrom upon trust and/or to apply the same:-

(a) In furnishing equipping and fitting up a Synagogue or Synagogues for the Congregation;
(b) In defraying or assisting to defray the running expenses of the Synagogue; and
(c) For such other charitable purposes as the Trustees think fit.

Achievements and performance

Financial review

The trustees have pursued the objects of the Charity throughout the year under review and have made charitable gifts totaling £20,000 (2024: £20,000). In the period under review, the Charity had made a deficit£10,453 (2024: deficit £10,944).

Unrestricted funds are needed to provide funds which can be designated to specific projects to enable those projects to be undertaken at short notice and to cover administration and operating costs without which the charity could not function.

The trustees consider it prudent that unrestricted reserves should be sufficient to avoid the necessity of realising fixed assets held for the charity's use and to cover, at least, one year's administration and operating costs.

The level of reserves are monitored and reviewed by the trustees during the year.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity was formed by a declaration of trust dated 3rd June 1959 and a supplemental deed dated 26th January 1960. The Trustees are empowered to hold the trust fund as capital and income upon trust or to apply the same:

a) For the Furnishing, equipping and fitting out of a synagogue for the use of the congregatoin.

b) In defraying the running expenses of the synagogue including administrative expenses properly incurred by the trustees or by council.

c) For other such charitable purposes as the trustees think fit.

The trustees who served during the year and up to the date of signature of the financial statements were:
Mr Barook Hyam Abraham
Dr. David Mallory Barnett
Mr. Simon Cohen

Mr. Benjamin Elias
Mr. Michael Joshua
Mr. Meyer David Lanyado
Mr. Isaac Cooper
Mr. Ephraim Solomon
Mr. Jonathan Teper

None of the trustees has any beneficial interest in the Charity. All of the trustees are members of the Charity and guarantee to contribute £1 in the event of a winding up.

The trustees have indefinite appointments. Their function is to hold and manage the charity assets. The council members are appointed for two-year terms and the trustees act at their direction. Some of the trustees are also council members.

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

Dr. David Mallory Barnett
Trustee
Dated: 30 September 2026

Mr. Meyer David Lanyado
Trustee
Dated:30 September 2026

THE OHEL DAVID EASTERN JEWRY CONGREGATION

CHARTERED ACCOUNTANTS' REPORT TO THE TRUSTEES ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF THE OHEL DAVID EASTERN JEWRY CONGREGATION FOR THE YEAR ENDED 31 DECEMBER 2025

In order to assist you to fulfil your duties under the Charities Act 2011, we have prepared for your approval the financial statements of THE OHEL DAVID EASTERN JEWRY CONGREGATION for the year ended 31 December 2025, which comprise the statement of financial activities and the related notes from the charity's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at https://www.accaglobal.com/gb/en/member/standards/rules-and-standards/rulebook.html.

It is your duty to ensure that THE OHEL DAVID EASTERN JEWRY CONGREGATION has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and deficit of THE OHEL DAVID EASTERN JEWRY CONGREGATION. You consider that THE OHEL DAVID EASTERN JEWRY CONGREGATION is exempt from the statutory audit requirement for the year, and is not required to obtain an independent examiner's report.

Pasha & Co.

Chartered Certified Accountants

30 September 2026

220 The Vale
London
NW11 8SR

THE OHEL DAVID EASTERN JEWRY CONGREGATION

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**	95,911	21,058
Total income		95,911	21,058
Expenditure on:			
Charitable activities	**3**	106,485	32,001
Total expenditure		106,485	32,001
Net expenditure and movement in funds		(10,574)	(10,943)
Reconciliation of funds:			
Fund balances at 1 January 2025		1,842,503	1,853,446
Fund balances at 31 December 2025		1,831,929	1,842,503

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

THE OHEL DAVID EASTERN JEWRY CONGREGATION

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Investment property	**7**		1,600,000		1,600,000
Investments	**8**		353		353
			1,600,353		1,600,353
Current assets					
Debtors	**10**	8,195		6,598	
Cash at bank and in hand		224,461		237,268	
		232,656		243,866	
Creditors: amounts falling due within one year	**11**	(1,080)		(1,716)	
Net current assets			231,576		242,150
Total assets less current liabilities			1,831,929		1,842,503
The funds of the charity					
Unrestricted funds	**12**		1,831,929		1,842,503
			1,831,929		1,842,503

The financial statements were approved by the trustees on 30 September 2026

Dr. David Mallory Barnett
Trustee

Mr. Meyer David Lanyado
Trustee

THE OHEL DAVID EASTERN JEWRY CONGREGATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

Charity information

THE OHEL DAVID EASTERN JEWRY CONGREGATION is a legal charity founded by trust deed.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's trust deed, the Charities Act 2011 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)". 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 applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

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.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1 Accounting policies **(Continued)**

1.5 Resources expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

1.6 Investment properties

Investment property, which is property held to earn rentals and/or for capital appreciation, is initially recognised at cost, which includes the purchase cost and any directly attributable expenditure. Subsequently it is measured at fair value at the reporting end date. The surplus or deficit on revaluation is recognised in profit or loss.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

2 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Rental income	94,120	18,500
Interest receivable	1,791	2,558
	95,911	21,058

3 Expenditure on charitable activities

	Heading #ac982 2025 £	Heading #ac982 2024 £
Direct costs		
Insurance	7,483	7,221
Repairs and maintainence	8,095	2,500
Charitable donations	20,000	20,000
Enter ac909 in database	67,600	-
Enter ac910 in database	1,500	1,320
Enter ac911 in database	1,080	960
Enter ac912 in database	727	-
	106,485	32,001
Analysis by fund		
Unrestricted funds	106,485	32,001

4 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefit from the charity during the year.

Trustees' expenses
There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

5 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.

Remuneration of key management personnel
The remuneration of key management personnel was as follows:

6 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

7 Investment property

	2025 £
Fair value	
At 1 January 2025 and 31 December 2025	1,600,000

The trustees have revalued the fair value of the investment at its market value. The valuation was made on an open market value basis by reference to market evidence of transaction prices for similar properties.

8 Fixed asset investments

	Unlisted investments £
Cost or valuation	
At 1 January 2025 & 31 December 2025	353
Carrying amount	
At 31 December 2025	353
At 31 December 2024	353

The listed investment has valued based on the market value available at the end of financial year.

9 Financial instruments

	2025 £	2024 £
Carrying amount of financial assets		
Instruments measured at fair value through profit or loss	353	353

10 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Prepayments and accrued income	8,195	6,598

11 Creditors: amounts falling due within one year

	2025 £	2024 £
Other creditors	-	756
Accruals and deferred income	1,080	960
	1,080	1,716

12 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	295,394	95,911	(106,485)	284,820
Revaluation reserve	1,547,109	-	-	1,547,109

Previous year:	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
General funds	306,337	21,058	(32,001)	295,394
Revaluation reserve	1,547,109	-	-	1,547,109

13 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).