

REGISTERED COMPANY NUMBER: 02367177 (England and Wales)
REGISTERED CHARITY NUMBER: 802780

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023
FOR
U.O.B.H. LIMITED**

Venitt and Greaves
Chartered Accountants
115 Craven Park Road
South Tottenham
London
N15 6BL

U.O.B.H. LIMITED

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FOR THE YEAR ENDED 31 MARCH 2023**

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U.O.B.H. LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of 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

Objectives and aims

The principal activity of the company in the year under review was that of relief of sickness and infirmity amongst members of the Jewish faith and the advancement of such other objects as are charitable according to English Law.

The Financial results of the Company's activities for the period ended 31st March 2023 are fully reflected in the attached financial statements together with the notes thereon.

Significant activities

The charity was set up to support the activities of religious Jewish organizations. These activities were undertaken for public benefit to further the charity's objectives. The charity made donations during the period in accordance with the charity's objectives of relief of sickness and infirmity amongst members of the Jewish faith and the advancement of such other objects as are charitable according to English Law.

Public benefit

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit, and in particular to its supplementary public benefit guidance on advancing education, when reviewing the charity's aims and objectives, and in planning future activities and setting grant making policy for the year.

Grantmaking

Grants are made at the discretion of the trustees and in accordance with the principal objectives of the company.

Appeal letters are received from, and personal visits made by representatives of Jewish charitable, religious and educational institutions. These requests are then considered by the trustees and grants are made in accordance with the trustees decisions.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During the period under review the charity received generous donations amounting to £39,328 (2022 £27,484) and paid donations amounting to £68,738 (2022: £23,400) to various charitable causes in accordance with the charity's objectives.

FINANCIAL REVIEW

Reserves policy

The reserves policy is to ensure that there is a sufficient stream of income to meet the ongoing calls made on the charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

02367177 (England and Wales)

Registered Charity number

802780

U.O.B.H. LIMITED

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

Registered office

28 Portland Avenue
London
N16 6ET

Trustees

A Apter
S Stern

Company Secretary

Independent Examiner

Venitt and Greaves
Chartered Accountants
115 Craven Park Road
South Tottenham
London
N15 6BL

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 14 July 2023 and signed on its behalf by:

S Stern - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
U.O.B.H. LIMITED**

Independent examiner's report to the trustees of U.O.B.H. LIMITED ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also 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 your charity's accounts as 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.

Mr. M. A. Venitt

Venitt and Greaves
Chartered Accountants
115 Craven Park Road
South Tottenham
London
N15 6BL

14 July 2023

U.O.B.H. LIMITED

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	31.3.23 Unrestricted fund £	31.3.22 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		39,328	27,484
		<hr/>	<hr/>
EXPENDITURE ON			
Charitable activities			
Charitable		68,738	23,400
Other		641	601
		<hr/>	<hr/>
Total		69,379	24,001
		<hr/>	<hr/>
NET INCOME/(EXPENDITURE)		(30,051)	3,483
 RECONCILIATION OF FUNDS			
Total funds brought forward		239,128	235,645
		<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD		209,077	239,128
		<hr/> <hr/>	<hr/> <hr/>

The notes form part of these financial statements

U.O.B.H. LIMITED

**STATEMENT OF FINANCIAL POSITION
31 MARCH 2023**

	Notes	31.3.23 Unrestricted fund £	31.3.22 Total funds £
CURRENT ASSETS			
Debtors	4	256,117	311,372
Cash at bank		22,905	22,626
		<u>279,022</u>	<u>333,998</u>
CREDITORS			
Amounts falling due within one year	5	(69,945)	(94,870)
		<u>209,077</u>	<u>239,128</u>
NET CURRENT ASSETS			
		<u>209,077</u>	<u>239,128</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>209,077</u>	<u>239,128</u>
NET ASSETS/(LIABILITIES)			
		<u>209,077</u>	<u>239,128</u>
FUNDS			
Unrestricted funds	6	<u>209,077</u>	<u>239,128</u>
TOTAL FUNDS			
		<u>209,077</u>	<u>239,128</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 14 July 2023 and were signed on its behalf by:

A Apter - Trustee

U.O.B.H. LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Changes in accounting policies

These are the first set of financial statement prepared under the provision of FRS 102.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

U.O.B.H. LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	27,484
EXPENDITURE ON	
Charitable activities	
Charitable	23,400
Other	601
Total	<u>24,001</u>
NET INCOME	3,483
RECONCILIATION OF FUNDS	
Total funds brought forward	235,645
TOTAL FUNDS CARRIED FORWARD	<u><u>239,128</u></u>

4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23 £	31.3.22 £
Other debtors	256,117	311,372
	<u>256,117</u>	<u>311,372</u>

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23 £	31.3.22 £
Trade creditors	160	1
Other creditors	69,617	94,617
Accrued expenses	168	252
	<u>69,945</u>	<u>94,870</u>

6. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	239,128	(30,051)	209,077
	<u>239,128</u>	<u>(30,051)</u>	<u>209,077</u>
TOTAL FUNDS	<u>239,128</u>	<u>(30,051)</u>	<u>209,077</u>

U.O.B.H. LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

6. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	39,328	(69,379)	(30,051)
TOTAL FUNDS	<u>39,328</u>	<u>(69,379)</u>	<u>(30,051)</u>

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	235,645	3,483	239,128
TOTAL FUNDS	<u>235,645</u>	<u>3,483</u>	<u>239,128</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	27,484	(24,001)	3,483
TOTAL FUNDS	<u>27,484</u>	<u>(24,001)</u>	<u>3,483</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	235,645	(26,568)	209,077
TOTAL FUNDS	<u>235,645</u>	<u>(26,568)</u>	<u>209,077</u>

U.O.B.H. LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

6. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	66,812	(93,380)	(26,568)
	-----	-----	-----
TOTAL FUNDS	<u>66,812</u>	<u>(93,380)</u>	<u>(26,568)</u>

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

U.O.B.H. LIMITED

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023**

	31.3.23	31.3.22
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	-	(1)
Donations	39,328	27,485
	<u>39,328</u>	<u>27,484</u>
Total incoming resources	39,328	27,484
 EXPENDITURE		
Charitable activities		
Grants to institutions	68,530	23,400
Support costs		
Management		
Sundries	208	163
Finance		
Bank charges	221	18
Governance costs		
Accountancy fees	420	420
	<u>69,379</u>	<u>24,001</u>
Total resources expended	69,379	24,001
Net (expenditure)/income	<u><u>(30,051)</u></u>	<u><u>3,483</u></u>

This page does not form part of the statutory financial statements