

HIDAH SYNAGOGUE AND BETH MIDRASH

England & Wales · Charity number 1021035

Details

Other names SASSOON SEPHARDIC CENTRE

Status Registered

Legal form Other

Registered 1993-05-17

Register [View on the Charity Commission register](#)

Contact

Address 25 Fairholme Gardens
London
N3 3ED

Phone 02083462251

Email bencohen246@gmail.com

Activities

Objects: TO ADVANCE THE JEWISH RELIGION

Activities: The objects of the Charity are 1) The advancement of Orthodox Jewish Education and Religion 2) Such other charitable purposes, trusts and organisations, which the trustees may from time to time determine.

Classification

- **How:** Provides Services, Other Charitable Activities
- **What:** Education/training, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

Geography

- **Area of benefit:** ENGLAND
- Hackney

Finances

Period end	Income	Expenditure	Assets	Employees
2025-05-31	£131,588	£122,630	-	-
2024-05-31	£102,737	£95,124	-	-
2023-05-31	£90,144	£93,018	-	-
2022-05-31	£81,233	£54,910	-	-
2021-05-31	£45,035	£20,205	-	-

Trustees

Name	Role	Appointed
Bension Cohen		
Chaim Yossef David Tangi		2018-09-05
DANIEL DAVILA		2018-11-05
SIMON TANGI		

HIDAH SYNAGOGUE AND BETH MIDRASH

England & Wales - Charity number 1021035

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For The Year Ended

31 May 2025

Charity Number 1021035

Hidah Synagogue and Beth Midrash

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Hidah Synagogue and Beth Midrash

Trustees

Mr. Simon Tangy
Mr. Chaim Yousef David Tangi
Mr. Bension Cohen
Mr. Daniel Davila

Administration Address

25 Fairholme Gardens
Finchley
London N3 3ED

Charity Number 1021035

**Hidah Synagogue and Beth Midrash
Report of the Trustees**

The Trustees present their annual report with accounts of the Charity for the Year Ended 31 May 2025.

Status and Administration

The Charity, constituted by trust deed, dated 5th December 2007, and is a Registered Charity.

Charitable Objects

- 1) The advancement of the Orthodox Jewish faith and Orthodox Jewish religious education in particular but not exclusively by supporting the charitable activities of the institute and
- 2) The advancement of such other purposes as are charitable according to English Law.

Trustees

The Trustees in office throughout the year were

Mr. Simon Tangy

Mr. Chaim Yousef David Tangi

Mr. Bension Cohen

Mr. Daniel Davila

Reserves Policy

The trustees retain reserves as necessary and where appropriate, consolidate funds in order to make more substantial grants which they feel to be appropriate.

**Hidah Synagogue and Beth Midrash
Report of the Trustees**

Responsibilities of the Trustees

Charity Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the Balance Sheet Date, and of its incoming resources, including income and expenditure for the financial year.

In preparing those financial statements, the Trustees should follow best practice and

- a. Select suitable accounting policies and the apply them consistently.
- b. Make judgements and estimates that are reasonable and prudent.
- c. Follow applicable accounting standards and the Charities SORP 2015, disclosing and explaining any departures in the financial statements.
- d. Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in operation.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them as Trustees to ensure that the financial statements comply with the Charity Law.

The Trustees are also responsible for safeguarding the charity's assets and hence for taking reasonable steps for the prevention and detection of fraud and other regularities.

Board Of Trustees

The members of the Board Of Trustees are set out on Page 1.

Political and Charitable Donations

During the year, the Charity made grants and donations of £0 (2024 £0)

Approved by The Trustees of Hidah Synagogue and Beth Midrash on 15 March 2026,
and signed on behalf of them all.

Trustee
Mr. Simon Tangy

Hidah Synagogue and Beth Midrash

Statement Of Financial Activities

For The Year Ended 31 May 2025

	Notes	Unrestricted Funds £	2025 Total Funds £	2024 Total Funds £
INCOMING RESOURCES				
Activities to further the Charity's Objects				
Donations	2	125,158	125,158	102,117
Grants		<u>5,200</u>	<u>5,200</u>	<u>0</u>
		130,358	130,358	102,117
Investment Income		<u>1,230</u>	<u>1,230</u>	<u>0</u>
Total Incoming Resources		131,588	131,588	102,117
RESOURCES EXPENDED				
Net Incoming Resources Available For Charitable Application				
		131,588	131,588	102,117
Charitable Expenditure				
Cost of Activities In Furtherance of the Charity's Objects		122,570	122,570	95,064
Support Costs				
Governance Costs	3	<u>60</u>	<u>60</u>	<u>60</u>
Total Charitable Expenditure		122,630	122,630	95,124
Total Resources Expended	3	<u>122,630</u>	<u>122,630</u>	<u>95,124</u>
Net Movement In Funds		8,958	8,958	6,993
Total Funds 31 May 2024		82,713	82,713	71,586
Transfer To / (From) Reserves		<u>0</u>	<u>0</u>	<u>0</u>
Total Funds 31 May 2025	7	<u>£ 91,671</u>	<u>£ 91,671</u>	<u>£ 78,579</u>

Hidah Synagogue and Beth Midrash

Balance Sheet at 31 May 2025

	Notes	2025 £	2024 £
Current Assets			
Cash at Bank and in Hand		<u>91,671</u>	<u>78,579</u>
		91,671	78,579
Creditors : Amounts falling due within one year	5	<u>0</u>	<u>0</u>
Net Current Assets / (Liabilities)		<u>91,671</u>	<u>78,579</u>
Total Assets less Current Liabilities		<u>91,671</u>	<u>78,579</u>
Net Assets / (Liabilities)	6	<u>£ 91,671</u>	<u>£ 78,579</u>
Unrestricted Funds	7	<u>91,671</u>	<u>78,579</u>
Total Funds	7	<u>£ 91,671</u>	<u>£ 78,579</u>

Approved by the Trustees on 15 March 2026, and signed on behalf of them all.

Trustee

Mr. Bension Cohen

The notes on pages 6 and 7 form part of these accounts.

Hidah Synangogue and Beth Midrash

Notes To The Accounts - 31 May 2025

1) Principal Accounting Policies

Basis of Accounting

The Accounts have been prepared under the historical cost convention in accordance with the Charities Act (Accounts and Reports) 2011, and the Financial Reporting Standard for Smaller Entities 102, and follow the recommendations in Accounting and Reporting By Charities: Statement of Recommended Practice (effective from April 2015).

Cash Flow

The accounts do not include a cash flow statement because the charity as a small reporting entity is exempt from the requirement to prepare such a statement.

Donations and Fund Accounting

Donations received for the general and main purposes of the Charity is included as unrestricted funds in the Statement of Financial Activities when receivable.

Donations and Grants for activities restricted by the donors are taken to restricted funds if the wishes and conditions of the donor are legally binding on the Trustees.

Resources Expended

Governance Costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

The irrecoverable element of VAT is included with the item of expense to which it relates.

	2025	2024
	£	£
2) Donations Received	125,158	102,117
Grants	<u>5,200</u>	<u>0</u>
interest	<u>1,230</u>	
	<u>£ 131,588</u>	<u>£ 102,117</u>
3) Analysis of Total Resources Expended	2025	2024
Charitable Activities	£	£
Cost of Activities In Furtherance of the Charity's Objects		
Congregation Requisites	0	0
Events	54,437	36,933
Grants	27,210	16,290
Teaching	7,842	0
Rent	14,850	16,200
Securiy	18,231	22,814
Teaching	<u>0</u>	<u>2,827</u>
Total Cost of Furtherance Of Charitable Objects	122,570	95,064
Support Costs		
Interest on Charity's Property	0	0
Governance Costs	<u>60</u>	<u>60</u>
	122,630	95,124
Cost of Generating Funds	<u>0</u>	<u>0</u>
Total Cost of Activities In Furtherance of Charitable Objects	<u>£ 122,630</u>	<u>£ 95,124</u>
4) Governance Costs		
Accounting	60	60
Bank Charges and Interest	<u>0</u>	<u>0</u>
	<u>£ 60</u>	<u>£ 60</u>

Hidah Synagogue and Beth Midrash

Notes To The Accounts - 31 May 2025

5) Creditors: Amounts falling due within one year

	2025 £	2024 £
Accruals and Provisions	<u>0</u> £ 0	<u>0</u> £ 0

6) Net Assets of The Charity's Funds

	Fixed Assets £	Net Current Assets / (Liabilities) £	Long Term Liabilities £	Fund Balances £
Restricted Funds	0	0		0
Unrestricted Funds	<u>0</u>	<u>91,671</u>		<u>0</u> <u>91,671</u>
Total Funds	£ 0	£ 91,671		£ 0 £ 91,671

7) Unrestricted Funds

	Balance at 31 May 2024 £	Income £	Expended £	Transfers and Investment Gains and Losses	Balance at 31 May 2025 £
General Reserve	<u>78,579</u>	<u>131,588</u>	<u>122,630</u>	<u>0</u>	<u>91,671</u> <u>8,958</u>
Total Funds	£ 78,579	£ 131,588	£ 122,630	£ 0	£ 91,671

8) Related Party Transactions

No trustee nor any person connected with them received any remuneration, or claimed any expense, during the year, from this or any related Charity.
There were no Related Party Transactions in the Year.

**Independent Examiner's Report to the Trustees on the Unaudited Accounts of the Charity
Hidah Synagogue and Beth Midrash
For the Year Ended 31 May 2025**

We report on the financial statements of Hidah Synagogue and Beth Midrash for the Year Ended 31 May 2025 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

These financial statements have been prepared, under the historical cost convention, and in accordance with the recommendations in Accounting and Reporting By Charities: Statement of Recommended Practice (Issued 2015), and the Financial Reporting Standard for Smaller Entities 102 (effective 2016), and the accounting policies set out therein.

Respective Responsibilities Of Trustees and Reporting Accountants

As described on page 3, the trustees of the charity are responsible for the preparation of the accounts, and they consider that the audit requirement of section 144 of the Charities Act 2011 (the Act) does not apply. It is our responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 144 of the Act, whether particular matters have come to our attention.

Basis of Accountant's Report

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners.

An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters.

These procedures provide only the assurance expressed in our opinion.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the view given by the accounts.

Opinion

In our opinion, no matter has come to our attention,

- 1) which gives us reasonable cause to believe that, in any material respect, the requirements
 - a) to keep accounting records in accordance with section 130 of the Act; and
 - b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act have not been met; or

- 2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Date 15 March 2026

Independent Examiner
C. Rosen

HIDAH SYNAGOGUE AND BETH MIDRASH

England & Wales - Charity number 1021035

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For The Year Ended

31 May 2024

Charity Number 1021035

Hidah Synagogue and Beth Midrash

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Hidah Synagogue and Beth Midrash

Trustees

Mr. Simon Tangy
Mr. Chaim Yousef David Tangi
Mr. Bension Cohen
Mr. Daniel Davila

Administration Address

25 Fairholme Gardens
Finchley
London N3 3ED

Charity Number 1021035

Hidah Synagogue and Beth Midrash
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Status and Administration

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Charitable Objects

- 1) The advancement of the Orthodox Jewish faith and Orthodox Jewish religious education in particular but not exclusively by supporting the charitable activities of the institute and
- 2) The advancement of such other purposes as are charitable according to English Law.

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The Trustees in office throughout the year were

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Mr. Chaim Yousef David Tangi

Mr. Bension Cohen

Mr. Daniel Davila

Reserves Policy

The trustees retain reserves as necessary and where appropriate, consolidate funds in order to make more substantial grants which they feel to be appropriate.

**Hidah Synagogue and Beth Midrash
Report of the Trustees**

Responsibilities of the Trustees

Charity Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the Balance Sheet Date, and of its incoming resources, including income and expenditure for the financial year.

In preparing those financial statements, the Trustees should follow best practice and

- a. Select suitable accounting policies and the apply them consistently.
- b. Make judgements and estimates that are reasonable and prudent.
- c. Follow applicable accounting standards and the Charities SORP 2015, disclosing and explaining any departures in the financial statements.
- d. Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in operation.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them as Trustees to ensure that the financial statements comply with the Charity Law.

The Trustees are also responsible for safeguarding the charity's assets and hence for taking reasonable steps for the prevention and detection of fraud and other regularities.

Board Of Trustees

The members of the Board Of Trustees are set out on Page 1.

Political and Charitable Donations

During the year, the Charity made grants and donations of £0 (2023 £0)

Approved by The Trustees of Hidah Synagogue and Beth Midrash on 25 March 2025,
and signed on behalf of them all.

Trustee
Mr. Simon Tangy

Hidah Synagogue and Beth Midrash

Statement Of Financial Activities

For The Year Ended 31 May 2024

	Notes	Unrestricted Funds £	2024 Total Funds £	2023 Total Funds £
INCOMING RESOURCES				
Activities to further the Charity's Objects				
Donations	2	102,117	102,117	87,474
Investment Income and Interest		<u>0</u> 102,117	<u>0</u> 102,117	<u>2,670</u> 90,144
Total Incoming Resources		102,117	102,117	90,144
RESOURCES EXPENDED				
Net Incoming Resources Available For Charitable Application		102,117	102,117	90,144
Charitable Expenditure				
Cost of Activities In Furtherance of the Charity's Objects		95,064	95,064	92,952
Support Costs				
Governance Costs	3	<u>60</u>	<u>60</u>	<u>66</u>
Total Charitable Expenditure		95,124	95,124	93,018
Total Resources Expended	3	<u>95,124</u>	<u>95,124</u>	<u>93,018</u>
Net Movement In Funds		6,993	6,993	(2,874)
Total Funds 31 May 2023		71,586	71,586	74,460
Transfer To / (From) Reserves		<u>0</u>	<u>0</u>	<u>0</u>
Total Funds 31 May 2024	7	<u>£ 78,579</u>	<u>£ 78,579</u>	<u>£ 71,586</u>

Hidah Synagogue and Beth Midrash

Balance Sheet at 31 May 2024

	Notes	2024 £	2023 £
Current Assets			
Cash at Bank and in Hand	6,993	<u>78,579</u>	<u>71,586</u>
		78,579	71,586
Creditors : Amounts falling due within one year	5	<u>0</u>	<u>0</u>
Net Current Assets / (Liabilities)		<u>78,579</u>	<u>71,586</u>
Total Assets less Current Liabilities		<u>78,579</u>	<u>71,586</u>
Net Assets / (Liabilities)	6	<u>£ 78,579</u>	<u>£ 71,586</u>
Unrestricted Funds	7	<u>78,579</u>	<u>71,586</u>
Total Funds	7	<u>£ 78,579</u>	<u>£ 71,586</u>

Approved by the Trustees on 25 March 2025, and signed on behalf of them all.

Trustee
Mr. Bension Cohen

The notes on pages 6 and 7 form part of these accounts.

Hidah Synagogue and Beth Midrash

Notes To The Accounts - 31 May 2024

1) Principal Accounting Policies

Basis of Accounting

The Accounts have been prepared under the historical cost convention in accordance with the Charities Act (Accounts and Reports) 2011, and the Financial Reporting Standard for Smaller Entities 102, and follow the recommendations in Accounting and Reporting By Charities: Statement of Recommended Practice (effective from April 2015).

Cash Flow

The accounts do not include a cash flow statement because the charity as a small reporting entity is exempt from the requirement to prepare such a statement.

Donations and Fund Accounting

Donations received for the general and main purposes of the Charity is included as unrestricted funds in the Statement of Financial Activities when receivable.

Donations and Grants for activities restricted by the donors are taken to restricted funds if the wishes and conditions of the donor are legally binding on the Trustees.

Resources Expended

Governance Costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

The irrecoverable element of VAT is included with the item of expense to which it relates.

	2024	2023
	£	£
2) Donations Received	102,117	87,474
Grants	<u>0</u>	<u>2,670</u>
	<u>£ 102,117</u>	<u>£ 90,144</u>
3) Analysis of Total Resources Expended	2024	2023
Charitable Activities	£	£
Cost of Activities In Furtherance of the Charity's Objects		
Congregation Requisites	0	0
Events	36,933	45,461
Grants	16,290	0
Lecturing	0	15,841
Rent	16,200	16,200
Securiy	22,814	15,450
Teaching	<u>2,827</u>	<u>0</u>
Total Cost of Furtherance Of Charitable Objects	95,064	92,952
Support Costs		
Interest on Charity's Property	0	0
Governance Costs	<u>60</u>	<u>66</u>
	<u>95,124</u>	<u>93,018</u>
Cost of Generating Funds	<u>0</u>	<u>0</u>
Total Cost of Activities In Furtherance of Charitable Objects	<u>£ 95,124</u>	<u>£ 93,018</u>
4) Governance Costs		
Accounting	60	66
Bank Charges and Interest	<u>0</u>	<u>0</u>
	<u>£ 60</u>	<u>£ 66</u>

Hidah Synagogue and Beth Midrash

Notes To The Accounts - 31 May 2024

5) Creditors: Amounts falling due within one year

	2024	2023
	£	£
Accruals and Provisions	<u>0</u>	<u>0</u>
	<u>£ 0</u>	<u>£ 0</u>

6) Net Assets of The Charity's Funds

	Fixed Assets	Net Current Assets / (Liabilities)	Long Term Liabilities	Fund Balances
	£	£	£	£
Restricted Funds	0	0		0
Unrestricted Funds	<u>0</u>	<u>78,579</u>		<u>78,579</u>
Total Funds	<u>£ 0</u>	<u>£ 78,579</u>		<u>£ 0</u> <u>£ 78,579</u>

7) Unrestricted Funds

	Balance at 31 May 2023	Income	Expended	Transfers and Investment Gains and Losses	Balance at 31 May 2024
	£	£	£		£
General Reserve	<u>71,586</u>	<u>102,117</u>	<u>95,124</u>	<u>0</u>	<u>78,579</u>
Total Funds	<u>£ 71,586</u>	<u>£ 102,117</u>	<u>£ 95,124</u>	<u>£ 0</u>	<u>£ 78,579</u>

8) Related Party Transactions

No trustee nor any person connected with them received any remuneration, or claimed any expense, during the year, from this or any related Charity.
There were no Related Party Transactions in the Year.

**Independent Examiner's Report to the Trustees on the Unaudited Accounts of the Charity
Hidah Synagogue and Beth Midrash
For the Year Ended 31 May 2024**

We report on the financial statements of Hidah Synagogue and Beth Midrash for the Year Ended 31 May 2024 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

These financial statements have been prepared, under the historical cost convention, and in accordance with the recommendations in Accounting and Reporting By Charities: Statement of Recommended Practice (Issued 2015), and the Financial Reporting Standard for Smaller Entities 102 (effective 2016), and the accounting policies set out therein.

Respective Responsibilities Of Trustees and Reporting Accountants

As described on page 3, the trustees of the charity are responsible for the preparation of the accounts, and they consider that the audit requirement of section 144 of the Charities Act 2011 (the Act) does not apply. It is our responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 144 of the Act, whether particular matters have come to our attention.

Basis of Accountant's Report

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners.

An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters.

These procedures provide only the assurance expressed in our opinion.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the view given by the accounts.

Opinion

In our opinion, no matter has come to our attention,

- 1) which gives us reasonable cause to believe that, in any material respect, the requirements
 - a) to keep accounting records in accordance with section 130 of the Act; and
 - b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act have not been met; or

- 2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Date 25 March 2025

Independent Examiner
C. Rosen

HIDAH SYNAGOGUE AND BETH MIDRASH

England & Wales - Charity number 1021035

Accounts

Hidah Synagogue and Beth Midrash

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For The Year Ended

31 May 2023

Charity Number 1021035

Hidah Synagogue and Beth Midrash

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Trustees

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Mr. Chaim Yousef David Tangi
Mr. Bension Cohen
Mr. Daniel Davila

Administration Address

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Charity Number 1021035

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- 1) The advancement of the Orthodox Jewish faith and Orthodox Jewish religious education in particular but not exclusively by supporting the charitable activities of the institute and
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Mr. Chaim Yousef David Tangi

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Mr. Daniel Davila

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**Hidah Synagogue and Beth Midrash
Report of the Trustees**

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- a. Select suitable accounting policies and the apply them consistently.
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- c. Follow applicable accounting standards and the Charities SORP 2015, disclosing and explaining any departures in the financial statements.
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Board Of Trustees

The members of the Board Of Trustees are set out on Page 1.

Political and Charitable Donations

During the year, the Charity made grants and donations of £0 (2022 £0)

Approved by The Trustees of Hidah Synagogue and Beth Midrash on 4 July 2024,
and signed on behalf of them all.

Trustee
Mr. Simon Tangy

Hidah Synagogue and Beth Midrash

Statement Of Financial Activities

For The Year Ended 31 May 2023

	Notes	Unrestricted Funds £	2023 Total Funds £	2022 Total Funds £
INCOMING RESOURCES				
Activities to further the Charity's Objects				
Donations	2	87,474	87,474	81,233
Investment Income and Interest		<u>2,670</u> 90,144	<u>2,670</u> 90,144	<u>0</u> 81,233
Total Incoming Resources		90,144	90,144	81,233
RESOURCES EXPENDED				
Net Incoming Resources Available For Charitable Application				
		90,144	90,144	81,233
Charitable Expenditure				
Cost of Activities In Furtherance of the Charity's Objects		92,952	92,952	54,514
Support Costs				
Governance Costs	3	<u>66</u>	<u>66</u>	<u>396</u>
Total Charitable Expenditure		93,018	93,018	54,910
Total Resources Expended	3	<u>93,018</u>	<u>93,018</u>	<u>54,910</u>
Net Movement In Funds		(2,874)	(2,874)	26,323
Total Funds 31 May 2022		74,460	74,460	48,137
Transfer To / (From) Reserves		<u>0</u>	<u>0</u>	<u>0</u>
Total Funds 31 May 2023	7	<u>£ 71,586</u>	<u>£ 71,586</u>	<u>£ 74,460</u>

Hidah Synagogue and Beth Midrash

Balance Sheet at 31 May 2023

	Notes	2023 £	2022 £
Current Assets			
Cash at Bank and in Hand		<u>71,586</u>	<u>74,760</u>
		71,586	74,760
Creditors : Amounts falling due within one year	5	<u>0</u>	<u>(300)</u>
Net Current Assets / (Liabilities)		<u>71,586</u>	<u>74,460</u>
Total Assets less Current Liabilities		<u>71,586</u>	<u>74,460</u>
Net Assets / (Liabilities)	6	<u>£ 71,586</u>	<u>£ 74,460</u>
Unrestricted Funds	7	<u>71,586</u>	<u>74,460</u>
Total Funds	7	<u>£ 71,586</u>	<u>£ 74,460</u>

Approved by the Trustees on 4 July 2024, and signed on behalf of them all.

Trustee
Mr. Bension Cohen

The notes on pages 6 and 7 form part of these accounts.

Hidah Synagogue and Beth Midrash

Notes To The Accounts - 31 May 2023

1) Principal Accounting Policies

Basis of Accounting

The Accounts have been prepared under the historical cost convention in accordance with the Charities Act (Accounts and Reports) 2011, and the Financial Reporting Standard for Smaller Entities 102, and follow the recommendations in Accounting and Reporting By Charities: Statement of Recommended Practice (effective from April 2015).

Cash Flow

The accounts do not include a cash flow statement because the charity as a small reporting entity is exempt from the requirement to prepare such a statement.

Donations and Fund Accounting

Donations received for the general and main purposes of the Charity is included as unrestricted funds in the Statement of Financial Activities when receivable.

Donations and Grants for activities restricted by the donors are taken to restricted funds if the wishes and conditions of the donor are legally binding on the Trustees.

Resources Expended

Governance Costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

The irrecoverable element of VAT is included with the item of expense to which it relates.

	2023	2022
	£	£
2) Donations Received	87,474	81,233
Grants	<u>2,670</u>	<u>0</u>
	<u>£ 90,144</u>	<u>£ 81,233</u>
3) Analysis of Total Resources Expended	2023	2022
Charitable Activities	£	£
Cost of Activities In Furtherance of the Charity's Objects		
Congregation Requisites	0	17,825
Events	45,461	0
Lecturing	15,841	0
Rent	16,200	22,510
Securiy	<u>15,450</u>	<u>14,179</u>
Total Cost of Furtherance Of Charitable Objects	92,952	54,514
Support Costs		
Interest on Charity's Property	0	0
Governance Costs	<u>66</u>	<u>396</u>
	93,018	54,910
Cost of Generating Funds	<u>0</u>	<u>0</u>
Total Cost of Activities In Furtherance of Charitable Objects	<u>£ 93,018</u>	<u>£ 54,910</u>
4) Governance Costs		
Accounting	66	300
Bank Charges and Interest	<u>0</u>	<u>96</u>
	<u>£ 66</u>	<u>£ 396</u>

Hidah Synagogue and Beth Midrash

Notes To The Accounts - 31 May 2023

5) Creditors: Amounts falling due within one year

	2023 £	2022 £
Accruals and Provisions	<u>0</u>	<u>300</u>
	<u>£ 0</u>	<u>£ 300</u>

6) Net Assets of The Charity's Funds

	Fixed Assets £	Net Current Assets / (Liabilities) £	Long Term Liabilities £	Fund Balances £
Restricted Funds	0	0		0
Unrestricted Funds	<u>0</u>	<u>71,586</u>		<u>71,586</u>
Total Funds	<u>£ 0</u>	<u>£ 71,586</u>		<u>£ 0</u> <u>£ 71,586</u>

7) Unrestricted Funds

	Balance at 31 May 2022 £	Income £	Expended £	Transfers and Investment Gains and Losses	Balance at 31 May 2023 £
General Reserve	<u>74,460</u>	<u>90,144</u>	<u>93,018</u>	<u>0</u>	<u>71,586</u>
Total Funds	<u>£ 74,460</u>	<u>£ 90,144</u>	<u>£ 93,018</u>	<u>£ 0</u>	<u>£ 71,586</u>

8) Related Party Transactions

No trustee nor any person connected with them received any remuneration, or claimed any expense, during the year, from this or any related Charity.
There were no Related Party Transactions in the Year.

HIDAH SYNAGOGUE AND BETH MIDRASH

England & Wales - Charity number 1021035

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For The Year Ended

31 May 2022

Charity Number 1021035

Hidah Synagogue and Beth Midrash

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Hidah Synagogue and Beth Midrash

Trustees

Mr. Simon Tangy
Mr. Chaim Yousef David Tangi
Mr. Bension Cohen
Mr. Daniel Davila

Administration Address

23 Fairholme Gardens
Clapton
London N3 3ED

Charity Number 1021035

**Hidah Synagogue and Beth Midrash
Report of the Trustees**

The Trustees present their annual report with accounts of the Charity for the Year Ended 31 May 2022.

Status and Administration

The Charity, constituted by trust deed, dated 5th December 2007, and is a Registered Charity.

Charitable Objects

- 1) The advancement of the Orthodox Jewish faith and Orthodox Jewish religious education in particular but not exclusively by supporting the charitable activities of the institute and
- 2) The advancement of such other purposes as are charitable according to English Law.

Trustees

The Trustees in office throughout the year were

Mr. Simon Tangy
Mr. Chaim Yousef David Tangi
Mr. Bension Cohen
Mr. Daniel Davila

Reserves Policy

The trustees retain reserves as necessary and where appropriate, consolidate funds in order to make more substantial grants which they feel to be appropriate.

Hidah Synagogue and Beth Midrash

Statement Of Financial Activities

For The Year Ended 31 May 2022

	Notes	Unrestricted Funds £	2022 Total Funds £	2021 Total Funds £
INCOMING RESOURCES				
Activities to further the Charity's Objects				
Donations	2	81,233	81,233	43,035
Investment Income and Interest		<u>0</u>	<u>0</u>	<u>2,000</u>
		81,233	81,233	45,035
Total Incoming Resources		81,233	81,233	45,035
RESOURCES EXPENDED				
Net Incoming Resources Available For Charitable Application				
		81,233	81,233	45,035
Charitable Expenditure				
Cost of Activities In Furtherance of the Charity's Objects		54,514	54,514	19,784
Support Costs				
Governance Costs	3	<u>396</u>	<u>396</u>	<u>421</u>
Total Charitable Expenditure		54,910	54,910	20,205
Total Resources Expended	3	<u>54,910</u>	<u>54,910</u>	<u>20,205</u>
Net Movement In Funds		26,323	26,323	24,830
Total Funds 31 May 2021		48,137	48,137	23,307
Transfer To / (From) Reserves		<u>0</u>	<u>0</u>	<u>0</u>
Total Funds 31 May 2022	7	<u>£ 74,460</u>	<u>£ 74,460</u>	<u>£ 48,137</u>

Hidah Synagogue and Beth Midrash

Balance Sheet at 31 May 2022

	Notes	2022 £	2021 £
Current Assets			
Cash at Bank and in Hand		<u>74,760</u>	<u>48,437</u>
		74,760	48,437
Creditors : Amounts falling due within one year	5	<u>(300)</u>	<u>(300)</u>
Net Current Assets / (Liabilities)		<u>74,460</u>	<u>48,137</u>
Total Assets less Current Liabilities		<u>74,460</u>	<u>48,137</u>
Net Assets / (Liabilities)	6	<u>£ 74,460</u>	<u>£ 48,137</u>
Unrestricted Funds	7	<u>74,460</u>	<u>48,137</u>
Total Funds	7	<u>£ 74,460</u>	<u>£ 48,137</u>

Approved by the Trustees on 28 February 2022, and signed on behalf of them all.

Trustee
Mr. Bension Cohen

The notes on pages 6 and 7 form part of these accounts.

Hidah Synangogue and Beth Midrash

Notes To The Accounts - 31 May 2022

1) Principal Accounting Policies

Basis of Accounting

The Accounts have been prepared under the historical cost convention in accordance with the Charities Act (Accounts and Reports) 2011, and the Financial Reporting Standard for Smaller Entities 102, and follow the recommendations in Accounting and Reporting By Charities: Statement of Recommended Practice (effective from April 2015).

Cash Flow

The accounts do not include a cash flow statement because the charity as a small reporting entity is exempt from the requirement to prepare such a statement.

Donations and Fund Accounting

Donations received for the general and main purposes of the Charity is included as unrestricted funds in the Statement of Financial Activities when receivable.

Donations and Grants for activities restricted by the donors are taken to restricted funds if the wishes and conditions of the donor are legally binding on the Trustees.

Resources Expended

Governance Costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

The irrecoverable element of VAT is included with the item of expense to which it relates.

	2022	2021
	£	£
2) Donations Received	81,233	43,035
Grants	<u>0</u>	<u>2,000</u>
	<u>£ 81,233</u>	<u>£ 45,035</u>
 3) Analysis of Total Resources Expended	 2022	 2021
Charitable Activities	£	£
Cost of Activities In Furtherance of the Charity's Objects		
Congregation Requisites	17,825	12,644
Lecture	0	1,000
Rent	22,510	0
Securiy	<u>14,179</u>	<u>6,140</u>
Total Cost of Furtherance Of Charitable Objects	54,514	19,784
Support Costs		
Interest on Charity's Property	0	0
Governance Costs	<u>396</u>	<u>421</u>
	54,910	20,205
Cost of Generating Funds	<u>0</u>	<u>0</u>
Total Cost of Activities In Furtherance of Charitable Objects	<u>£ 54,910</u>	<u>£ 20,205</u>
 4) Governance Costs		
Accounting	300	300
Bank Charges and Interest	<u>96</u>	<u>121</u>
	<u>£ 396</u>	<u>£ 421</u>

Hidah Synagogue and Beth Midrash

Notes To The Accounts - 31 May 2022

5) Creditors: Amounts falling due within one year

	2022 £	2021 £
Accruals and Provisions	300	300
	<u>£ 300</u>	<u>£ 300</u>

6) Net Assets of The Charity's Funds

	Fixed Assets £	Net Current Assets / (Liabilities) £	Long Term Liabilities £	Fund Balances £
Restricted Funds	0	0		0
Unrestricted Funds	0	74,460		74,460
Total Funds	<u>£ 0</u>	<u>£ 74,460</u>		<u>£ 74,460</u>

7) Unrestricted Funds

	Balance at 31 May 2021 £	Income £	Expended £	Transfers and Investment Gains and Losses	Balance at 31 May 2022 £
General Reserve	48,137	81,233	54,910	0	74,460
Total Funds	<u>£ 48,137</u>	<u>£ 81,233</u>	<u>£ 54,910</u>	<u>£ 0</u>	<u>£ 74,460</u>

8) Related Party Transactions

No trustee nor any person connected with them received any remuneration, or claimed any expense, during the year, from this or any related Charity.

There were no Related Party Transactions in the Year.

**Independent Examiner's Report to the Trustees on the Unaudited Accounts of the Charity
Hidah Synagogue and Beth Midrash
For the Year Ended 31 May 2022**

We report on the financial statements of Hidah Synagogue and Beth Midr for the Year Ended 31 May 2022 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

These financial statements have been prepared, under the historical cost convention, and in accordance with the recommendations in Accounting and Reporting By Charities: Statement of Recommended Practice (Issued 2015), and the Financial Reporting Standard for Smaller Entities 102 (effective 2016), and the accounting policies set out therein.

Respective Responsibilities Of Trustees and Reporting Accountants

As described on page 3, the trustees of the charity are responsible for the preparation of the accounts, and they consider that the audit requirement of section 144 of the Charities Act 2011 (the Act) does not apply. It is our responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 144 of the Act, whether particular matters have come to our attention.

Basis of Accountant's Report

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners.

An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters.

These procedures provide only the assurance expressed in our opinion.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the view given by the accounts.

Opinion

In our opinion, no matter has come to our attention,

1) which gives us reasonable cause to believe that, in any material respect, the requirements

a) to keep accounting records in accordance with section 130 of the Act; and

b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act have not been met; or

2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Date 28 February 2022

Independent Examiner

C. Rosen

HIDAH SYNAGOGUE AND BETH MIDRASH

England & Wales - Charity number 1021035

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For The Year Ended

31 May 2021

Charity Number 1021035

Hidah Synagogue and Beth Midrash

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Hidah Synagogue and Beth Midrash

Trustees

Mr. Simon Tangy
Mr. Chaim Yousef David Tangi
Mr. Bension Cohen
Mr. Daniel Davila

Administration Address

23 Fairholme Gardens
Clapton
London N3 3ED

Charity Number 1021035

**Hidah Synagogue and Beth Midrash
Report of the Trustees**

The Trustees present their annual report with accounts of the Charity for the Year Ended 31 May 2021.

Status and Administration

The Charity, constituted by trust deed, dated 5th December 2007, and is a Registered Charity.

Charitable Objects

- 1) The advancement of the Orthodox Jewish faith and Orthodox Jewish religious education in particular but not exclusively by supporting the charitable activities of the institute and
- 2) The advancement of such other purposes as are charitable according to English Law.

Trustees

The Trustees in office throughout the year were

Mr. Simon Tangy
Mr. Chaim Yousef David Tangi
Mr. Bension Cohen
Mr. Daniel Davila

Reserves Policy

The trustees retain reserves as necessary and where appropriate, consolidate funds in order to make more substantial grants which they feel to be appropriate.

**Hidah Synagogue and Beth Midrash
Report of the Trustees**

Responsibilities of the Trustees

Charity Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the Balance Sheet Date, and of its incoming resources, including income and expenditure for the financial year.

In preparing those financial statements, the Trustees should follow best practice and

- a. Select suitable accounting policies and the apply them consistently.
- b. Make judgements and estimates that are reasonable and prudent.
- c. Follow applicable accounting standards and the Charities SORP 2005, disclosing and explaining any departures in the financial statements.
- d. Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in operation.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them as Trustees to ensure that the financial statements comply with the Charity Law.

The Trustees are also responsible for safeguarding the charity's assets and hence for taking reasonable steps for the prevention and detection of fraud and other regularities.

Board Of Trustees

The members of the Board Of Trustees are set out on Page 1.

Political and Charitable Donations

During the year, the Charity made grants and donations of £0 (2020 £0)

Approved by The Trustees of Hidah Synagogue and Beth Midrash on 28 February 2022,
and signed on behalf of them all.

Trustee
Mr. Simon Tangy

Hidah Synagogue and Beth Midrash

Statement Of Financial Activities

For The Year Ended 31 May 2021

	Notes	Unrestricted Funds £	2021 Total Funds £	2020 Total Funds £
INCOMING RESOURCES				
Activities to further the Charity's Objects				
Donations	2	43,035	43,035	59,411
Investment Income and Interest		<u>2,000</u> 45,035	<u>2,000</u> 45,035	<u>4,479</u> 63,890
Total Incoming Resources		45,035	45,035	63,890
RESOURCES EXPENDED				
Costs of Generating Funds				
Fund Raising Costs		0	0	<u>0</u>
Net Incoming Resources Available For Charitable Application		45,035	45,035	63,890
Charitable Expenditure				
Cost of Activities In Furtherance of the Charity's Objects		19,784	19,784	41,752
Support Costs				
Interest on Charity's Property	3	0	0	0
Governance Costs	3	<u>421</u>	<u>421</u>	<u>360</u>
Total Charitable Expenditure		20,205	20,205	42,112
Total Resources Expended	3	<u>20,205</u>	<u>20,205</u>	<u>42,112</u>
Net Movement In Funds		24,830	24,830	21,778
Total Funds 31 May 2020		23,307	23,307	1,529
Transfer To / (From) Reserves		<u>0</u>	<u>0</u>	<u>0</u>
Total Funds 31 May 2021	7	<u>£ 48,137</u>	<u>£ 48,137</u>	<u>£ 23,307</u>

Hidah Synagogue and Beth Midrash

Balance Sheet at 31 May 2021

	Notes	2021 £	2020 £
Current Assets			
Cash at Bank and in Hand		<u>48,437</u>	<u>23,607</u>
		48,437	23,607
Creditors : Amounts falling due within one year	5	<u>(300)</u>	<u>(300)</u>
Net Current Assets / (Liabilities)		<u>48,137</u>	<u>23,307</u>
Total Assets less Current Liabilities		<u>48,137</u>	<u>23,307</u>
Net Assets / (Liabilities)	6	<u>£ 48,137</u>	<u>£ 23,307</u>
Unrestricted Funds	7	<u>48,137</u>	<u>23,307</u>
Total Funds	7	<u>£ 48,137</u>	<u>£ 23,307</u>

Approved by the Trustees on 28 February 2022, and signed on behalf of them all.

Trustee
Mr. Bension Cohen

The notes on pages 6 and 7 form part of these accounts.

Hidah Synangogue and Beth Midrash

Notes To The Accounts - 31 May 2021

1) Principal Accounting Policies

Basis of Accounting

The Accounts have been prepared under the historical cost convention in accordance with the Charities Act (Accounts and Reports) 2011, and the Financial Reporting Standard for Smaller Entities 102, and follow the recommendations in Accounting and Reporting By Charities: Statement of Recommended Practice (effective from April 2015).

Cash Flow

The accounts do not include a cash flow statement because the charity as a small reporting entity is exempt from the requirement to prepare such a statement.

Donations and Fund Accounting

Donations received for the general and main purposes of the Charity is included as unrestricted funds in the Statement of Financial Activities when receivable.

Donations and Grants for activities restricted by the donors are taken to restricted funds if the wishes and conditions of the donor are legally binding on the Trustees.

Resources Expended

Governance Costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

The irrecoverable element of VAT is included with the item of expense to which it relates.

	2021	2020
	£	£
2) Donations Received	43,035	59,411
Grants	2,000	4,479
	<u>£ 45,035</u>	<u>£ 63,890</u>
 3) Analysis of Total Resources Expended	 2021	 2020
Charitable Activities	£	£
Cost of Activities In Furtherance of the Charity's Objects		
Children's Service	0	720
Donations to Individuals and Communities	0	0
Congregation Requisites	12,644	0
Functions	0	16,387
Lecture	1,000	0
Rent	0	14,960
Securiy	<u>6,140</u>	<u>9,685</u>
Total Cost of Furtherance Of Charitable Objects	19,784	41,752
Support Costs		
Interest on Charity's Property	0	0
Governance Costs	<u>421</u>	<u>360</u>
	<u>20,205</u>	<u>42,112</u>
Cost of Generating Funds	<u>0</u>	<u>0</u>
Total Cost of Activities In Furtherance of Charitable Objects	<u>£ 20,205</u>	<u>£ 42,112</u>
 4) Governance Costs		
Accounting	300	300
Bank Charges and Interest	<u>121</u>	<u>60</u>
	<u>£ 421</u>	<u>£ 360</u>

Hidah Synagogue and Beth Midrash

Notes To The Accounts - 31 May 2021

5) Creditors: Amounts falling due within one year

	2021 £	2020 £
Accruals and Provisions	300	300
	<u>£ 300</u>	<u>£ 300</u>

6) Net Assets of The Charity's Funds

	Fixed Assets £	Net Current Assets / (Liabilities) £	Long Term Liabilities £	Fund Balances £
Restricted Funds	0	0	0	0
Unrestricted Funds	0	<u>48,137</u>	0	<u>48,137</u>
Total Funds	<u>£ 0</u>	<u>£ 48,137</u>	<u>£ 0</u>	<u>£ 48,137</u>

7) Unrestricted Funds

	Balance at 31 May 2020 £	Income £	Expended £	Transfers and Investment Gains and Losses	Balance at 31 May 2021 £
General Reserve	<u>23,307</u>	<u>45,035</u>	<u>20,205</u>	0	<u>48,137</u>
Total Funds	<u>£ 23,307</u>	<u>£ 45,035</u>	<u>£ 20,205</u>	<u>£ 0</u>	<u>£ 48,137</u>

8) Related Party Transactions

No trustee nor any person connected with them received any remuneration, or claimed any expense, during the year, from this or any related Charity.
There were no Related Party Transactions in the Year.

**Accountants Report to the Trustees on the Unaudited Accounts of the Charity
Hidah Synagogue and Beth Midrash
For the Year Ended 31 May 2021**

We report on the financial statements of Hidah Synagogue and Beth Midr for the Year Ended 31 May 2021 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

These financial statements have been prepared, under the historical cost convention, and in accordance with the recommendations in Accounting and Reporting By Charities: Statement of Recommended Practice (Issued 2015), and the Financial Reporting Standard for Smaller Entities 102 (effective 2016), and the accounting policies set out therein.

Respective Responsibilities Of Trustees and Reporting Accountants

As described on page 3, the trustees of the charity are responsible for the preparation of the accounts, and they consider that the audit requirement of section 144 of the Charities Act 2011 (the Act) does not apply. It is our responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 144 of the Act, whether particular matters have come to our attention.

Basis of Accountant's Report

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners.

An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters.

These procedures provide only the assurance expressed in our opinion.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the view given by the accounts.

Opinion

In our opinion, no matter has come to our attention,

1) which gives us reasonable cause to believe that, in any material respect, the requirements

a) to keep accounting records in accordance with section 130 of the Act; and

b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act have not been met; or

2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Date 28 February 2022

Reporting Accountant
C Rosen