

BETH HAMEDRASH D'NITRA

England & Wales · Charity number 1058820

Details

Status Registered

Legal form Trust

Registered 1996-10-23

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

Contact

Address 9B Lampard Grove
London
N16 6XA

Phone 0797091146

Activities

Objects: A THE ADVANCEMENT OF THE JEWISH RELIGION B THE PROVISION OF ORTHODOX JEWISH RELIGIOUS EDUCATION C THE RELIEF OF POVERTY AMONG PERSONS OF THE JEWISH FAITH.

Activities: Synagogue & educational activities

Classification

- **How:** Makes Grants To Organisations
- **What:** Education/training, Religious Activities
- **Who:** People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-05	£39,254	£47,511	-	-
2024-04-05	£21,830	£43,823	-	-
2023-04-05	£81,412	£65,486	-	-
2022-04-05	£38,821	£45,620	-	-
2021-04-05	£52,903	£42,928	-	-

Trustees

Name	Role	Appointed
AVIGDOR FRANKL		
MR SCHISCHA		
Michael Fischer		2015-01-01
RABBI SAMUEL WEINSTOCK		

BETH HAMEDRASH D'NITRA

England & Wales - Charity number 1058820

Accounts

BETH HAMEDRASH D'NITRA
REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2025

Sugarwhite Meyer HS Ltd
First Floor
94 Stamford Hill
London
N16 6XS

BETH HAMEDRASH D'NITRA

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2025**

	Page
Reference and Administrative Details	1
Report of the Trustees	2 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 10

BETH HAMEDRASH D'NITRA

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 5 APRIL 2025**

TRUSTEES	Mr A Frankl Mr M Fischer Mr S Weinstock Mr J Schischa
PRINCIPAL ADDRESS	9B Lampard Grove London N16 6XA
REGISTERED CHARITY NUMBER	1058820
INDEPENDENT EXAMINER	Sugarwhite Meyer HS Ltd First Floor 94 Stamford Hill London N16 6XS
BANKERS	Santander UK plc Bootle Merseyside L30 4GB

BETH HAMEDRASH D'NITRA
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 5 APRIL 2025

The trustees present their report with the financial statements of the charity for the year ended 5 April 2025. 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).

REFERENCE AND ADMINISTRATIVE INFORMATION

The information is shown on page 1 of the financial statements and forms part of this report.

OBJECTIVES AND ACTIVITIES

Objectives for public benefit

The charity operates a place of worship for members of the Orthodox Jewish Faith and promotes Orthodox Jewish educational and religious activities.

The trustees confirm that they have given due regard the Charity Commission's guidance on public benefit.

ACHIEVEMENTS AND PERFORMANCE

Review of activities

The trustee are pleased with results of the year. Although income increased by 80% there was still a deficit for the year of £8,257 (2024: £21,933 deficit).

FINANCIAL REVIEW

Reserves policy

The trustees do not seek to maintain reserves, other than to ensure that they can continue the activities of the charity. Reserves at the year end were in deficit of £7,555 (2024 - £702 surplus).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

The charity was established by Declaration of Trust dated 24 September 1996.

Organisational structure

The day-to-day affairs of the company are administered by the trustees. It is not the intention of the trustees to appoint any new trustees. Should the situation change in the future, the trustees will apply suitable recruitment induction and training procedures.

Risk management

The trustees have reviewed the major risks to which the charity is exposed and confirm that they have established systems to mitigate them.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under charity law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

BETH HAMEDRASH D'NITRA
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 5 APRIL 2025

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011 and The Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 16 December 2025 and signed on its behalf by:

Mr M Fischer - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BETH HAMEDRASH D'NITRA

Independent examiner's report to the trustees of Beth Hamedrash D'Nitra

I report to the charity trustees on my examination of the accounts of Beth Hamedrash D'Nitra (the Trust) for the year ended 5 April 2025.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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.

E Meyer FCA BSc

Sugarwhite Meyer HS Ltd
First Floor
94 Stamford Hill
London
N16 6XS

16 December 2025

BETH HAMEDRASH D'NITRA

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5 APRIL 2025**

	Notes	2025 Unrestricted fund £	2024 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		39,214	21,799
Investment income	2	40	31
Total		39,254	21,830
 EXPENDITURE ON			
Charitable activities			
Synagogue expenditure	3	42,731	39,243
Charitable activities		4,780	4,580
Total		47,511	43,823
 NET INCOME/(EXPENDITURE)		 (8,257)	 (21,993)
 RECONCILIATION OF FUNDS			
Total funds brought forward		702	22,695
 TOTAL FUNDS CARRIED FORWARD		 (7,555)	 702

The notes form part of these financial statements

BETH HAMEDRASH D'NITRA**BALANCE SHEET
5 APRIL 2025**

	Notes	2025 Total funds £	2024 Total funds £
FIXED ASSETS			
Tangible assets	8	2,180	2,565
CURRENT ASSETS			
Cash at bank		6,024	6,617
CREDITORS			
Amounts falling due within one year	9	(15,759)	(8,480)
NET CURRENT ASSETS/(LIABILITIES)		<u>(9,735)</u>	<u>(1,863)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>(7,555)</u>	<u>702</u>
NET ASSETS		<u><u>(7,555)</u></u>	<u><u>702</u></u>
FUNDS			
Unrestricted funds		<u>(7,555)</u>	<u>702</u>
TOTAL FUNDS		<u><u>(7,555)</u></u>	<u><u>702</u></u>

The financial statements were approved by the Board of Trustees and authorised for issue on 16 December 2025 and were signed on its behalf by:

Mr M Fischer - Trustee

BETH HAMEDRASH D'NITRA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

Donations are accounted for when received. All other income is recognised on a receivable basis.

Expenditure

Expenditure is recognised in the year in which it is incurred and includes irrecoverable VAT which is reported as part of the expenditure to which it relates.

Support costs are those incurred to assist the work of the charity but are not direct charitable activities.

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

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 15% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Going concern

The financial statements have been prepared in accordance with the accounting principles appropriate to a going concern notwithstanding the deficiency in net assets at the balance sheet date. The trustees consider this to be appropriate having regard to the continued provision of financial support by the charity's creditors.

2. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	40	31
	<u>40</u>	<u>31</u>

BETH HAMEDRASH D'NITRA

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2025**

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 4) £	Grant funding of activities (see note 5) £	Support costs (see note 6) £	Totals £
Synagogue expenditure	42,731	-	-	42,731
Charitable activities	-	4,000	780	4,780
	42,731	4,000	780	47,511
	42,731	4,000	780	47,511

4. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2025 £	2024 £
Religious functions	16,955	12,592
Synagogue upkeep	25,391	26,198
Depreciation	385	453
	42,731	39,243
	42,731	39,243

5. GRANTS PAYABLE

	2025 £	2024 £
Charitable activities	4,000	4,100
	4,000	4,100

The total grants paid to institutions during the year was as follows:

	2025 £	2024 £
Advancement of religion	-	600
	-	600

The total grants paid to individuals during the year was as follows:

	2025 £	2024 £
Relief of poverty	4,000	3,500
	4,000	3,500

6. SUPPORT COSTS

	Governance costs £
Charitable activities	780
	780

BETH HAMEDRASH D'NITRA

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2025**

6. SUPPORT COSTS - continued

Support costs, included in the above, are as follows:

Governance costs

	2025 Charitable activities £	2024 Total activities £
Independent examiner's fee	390	-
Independent examiner's other fees	390	-
Accountants' fees	-	480
	780	480
	780	480

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 5 April 2025 nor for the year ended 5 April 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 5 April 2025 nor for the year ended 5 April 2024.

8. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 6 April 2024 and 5 April 2025	8,002
	8,002
DEPRECIATION	
At 6 April 2024	5,437
Charge for year	385
	5,822
At 5 April 2025	5,822
	5,822
NET BOOK VALUE	
At 5 April 2025	2,180
	2,180
At 5 April 2024	2,565
	2,565

BETH HAMEDRASH D'NITRA

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2025**

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Other creditors	15,759	8,480

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 5 April 2025.

BETH HAMEDRASH D'NITRA

England & Wales - Charity number 1058820

Accounts

BETH HAMEDRASH D'NITRA
REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2023

Sugarwhite Meyer Accountants Ltd
First Floor
94 Stamford Hill
London
N16 6XS

BETH HAMEDRASH D'NITRA

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2023**

	Page
Reference and Administrative Details	1
Report of the Trustees	2 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 10

BETH HAMEDRASH D'NITRA

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 5 APRIL 2023**

TRUSTEES	Mr A Frankl Mr M Fischer Mr S Weinstock Mr J Schischa
PRINCIPAL ADDRESS	9B Lampard Grove London N16 6XA
REGISTERED CHARITY NUMBER	1058820
INDEPENDENT EXAMINER	Sugarwhite Meyer Accountants Ltd First Floor 94 Stamford Hill London N16 6XS
BANKERS	Santander UK plc Bootle Merseyside L30 4GB

BETH HAMEDRASH D'NITRA
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 5 APRIL 2023

The trustees present their report with the financial statements of the charity for the year ended 5 April 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).

REFERENCE AND ADMINISTRATIVE INFORMATION

The information is shown on page 1 of the financial statements and forms part of this report.

OBJECTIVES AND ACTIVITIES

Objectives for public benefit

The charity operates a place of worship for members of the Orthodox Jewish Faith and promotes Orthodox Jewish educational and religious activities.

The trustees confirm that they have given due regard the Charity Commission's guidance on public benefit.

ACHIEVEMENT AND PERFORMANCE

Review of activities

The trustee are pleased with results of the year. Income increased by more than 100% and there was an increase in synagogue expenditure. There was a surplus for the year of £15,926.

FINANCIAL REVIEW

Reserves policy

The trustees do not seek to maintain reserves, other than to ensure that they can continue the activities of the charity. Reserve at the year end were £22,695 (2022 - £6,769)

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

The charity was established by Declaration of Trust dated 24 September 1996.

Organisational structure

The day-to-day affairs of the company are administered by the trustees. It is not the intention of the trustees to appoint any new trustees. Should the situation change in the future, the trustees will apply suitable recruitment induction and training procedures.

Risk management

The trustees have reviewed the major risks to which the charity is exposed and confirm that they have established systems to mitigate them.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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 and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

BETH HAMEDRASH D'NITRA
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 5 APRIL 2023

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 4 January 2024 and signed on its behalf by:

Mr M Fischer - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BETH HAMEDRASH D'NITRA

Independent examiner's report to the trustees of Beth Hamedrash D'Nitra

I report to the charity trustees on my examination of the accounts of Beth Hamedrash D'Nitra (the Trust) for the year ended 5 April 2023.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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.

E Meyer FCA BSc

Sugarwhite Meyer Accountants Ltd
First Floor
94 Stamford Hill
London
N16 6XS

4 January 2024

BETH HAMEDRASH D'NITRA

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5 APRIL 2023**

	Notes	2023 Unrestricted fund £	2022 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		81,408	38,821
Investment income	2	4	-
Total		81,412	38,821
 EXPENDITURE ON			
Charitable activities			
Synagogue expenditure	3	55,816	35,061
Charitable activities		9,670	10,559
Total		65,486	45,620
 NET INCOME/(EXPENDITURE)		 15,926	 (6,799)
 RECONCILIATION OF FUNDS			
Total funds brought forward		6,769	13,568
 TOTAL FUNDS CARRIED FORWARD		 22,695	 6,769

The notes form part of these financial statements

BETH HAMEDRASH D'NITRA**BALANCE SHEET
5 APRIL 2023**

	Notes	2023 Total funds £	2022 Total funds £
FIXED ASSETS			
Tangible assets	8	3,017	3,550
CURRENT ASSETS			
Debtors	9	1,000	-
Cash at bank		19,397	12,848
		<u>20,397</u>	<u>12,848</u>
CREDITORS			
Amounts falling due within one year	10	(719)	(9,629)
		<u>19,678</u>	<u>3,219</u>
NET CURRENT ASSETS			
		<u>19,678</u>	<u>3,219</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>22,695</u>	<u>6,769</u>
NET ASSETS		<u>22,695</u>	<u>6,769</u>
FUNDS			
Unrestricted funds		<u>22,695</u>	<u>6,769</u>
TOTAL FUNDS		<u>22,695</u>	<u>6,769</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 4 January 2024 and were signed on its behalf by:

Mr M Fischer - Trustee

BETH HAMEDRASH D'NITRA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

Donations are accounted for when received. All other income is recognised on a receivable basis.

Expenditure

Expenditure is recognised in the year in which it is incurred and includes irrecoverable VAT which is reported as part of the expenditure to which it relates.

Support costs are those incurred to assist the work of the charity but are not direct charitable activities.

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

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 15% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Going concern

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

2. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	4	-
	<u>4</u>	<u>-</u>

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 4)	Grant funding of activities (see note 5)	Support costs (see note 6)	Totals
	£	£	£	£
Synagogue expenditure	55,816	-	-	55,816
Charitable activities	-	8,950	720	9,670
	<u>55,816</u>	<u>8,950</u>	<u>720</u>	<u>65,486</u>

BETH HAMEDRASH D'NITRA

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2023**

4. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2023	2022
	£	£
Religious functions	16,535	11,820
Synagogue upkeep	38,748	22,614
Depreciation	533	627
	<u>55,816</u>	<u>35,061</u>

5. GRANTS PAYABLE

	2023	2022
	£	£
Charitable activities	8,950	9,900
	<u>8,950</u>	<u>9,900</u>

The total grants paid to institutions during the year was as follows:

	2023	2022
	£	£
Advancement of education	500	5,000
Relief of poverty	2,000	3,400
Advancement of religion	950	-
	<u>3,450</u>	<u>8,400</u>

CML	2,000	
Others under £1,000	1,450	
	<u>3,450</u>	

The total grants paid to individuals during the year was as follows:

	2023	2022
	£	£
Relief of poverty	5,500	1,500
	<u>5,500</u>	<u>1,500</u>

6. SUPPORT COSTS

		Governanc
		costs
		£
Charitable activities		720
		<u>720</u>

BETH HAMEDRASH D'NITRA

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2023**

6. SUPPORT COSTS - continued

Support costs, included in the above, are as follows:

Other

	2023	2022
	Total	Total
	activities	activities
	£	£
Sundries	-	29
	<u> </u>	<u> </u>

Governance costs

	2023	2022
	Charitable	Total
	activities	activities
	£	£
Independent examiner's fee	360	330
Independent examiner's other fees	360	300
	<u> </u>	<u> </u>
	<u>720</u>	<u>630</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 5 April 2023 nor for the year ended 5 April 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 5 April 2023 nor for the year ended 5 April 2022.

8. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 6 April 2022 and 5 April 2023	8,002
	<u> </u>
DEPRECIATION	
At 6 April 2022	4,452
Charge for year	533
	<u> </u>
At 5 April 2023	4,985
	<u> </u>
NET BOOK VALUE	
At 5 April 2023	3,017
	<u> </u>
At 5 April 2022	3,550
	<u> </u>

BETH HAMEDRASH D'NITRA

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2023**

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2023	2022
	£	£
Prepayments and accrued income	1,000	-
	<u> </u>	<u> </u>
10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2023	2022
	£	£
Other creditors	719	9,629
	<u> </u>	<u> </u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 5 April 2023.

BETH HAMEDRASH D'NITRA

England & Wales - Charity number 1058820

Accounts

BETH HAMEDRASH D'NITRA
REPORT OF THE TRUSTEES AND
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**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2022**

	Page
Reference and Administrative Details	1
Report of the Trustees	2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 9

BETH HAMEDRASH D'NITRA

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 5 APRIL 2022**

TRUSTEES	Mr A Frankl Mr M Fischer Mr S Weinstock Mr J Schischa
PRINCIPAL ADDRESS	9B Lampard Grove London N16 6XA
REGISTERED CHARITY NUMBER	1058820
INDEPENDENT EXAMINER	Sugarwhite Meyer HS Ltd First Floor 94 Stamford Hill London N16 6XS
BANKERS	Santander UK plc Bootle Merseyside L30 4GB

BETH HAMEDRASH D'NITRA
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 5 APRIL 2022

The trustees present their report with the financial statements of the charity for the year ended 5 April 2022. 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).

REFERENCE AND ADMINISTRATIVE INFORMATION

The information is shown on page 1 of the financial statements and forms part of this report.

OBJECTIVES AND ACTIVITIES

Objectives for public benefit

The charity operates a place of worship for members of the Orthodox Jewish Faith and promotes Orthodox Jewish educational and religious activities.

The trustees confirm that they have given due regard the Charity Commission's guidance on public benefit.

ACHIEVEMENT AND PERFORMANCE

Review of activities

The trustee are pleased with results of the year. Income decreased and there was an increase in synagogue expenditure and grantmaking, resulting in a deficit for the year of £6,799 funded from reserves held.

FINANCIAL REVIEW

Reserves policy

The trustees do not seek to maintain reserves, other than to ensure that they can continue the activities of the charity. Reserve at the year end were £6,769 (2021 - £13,568)

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

The charity was established by Declaration of Trust dated 24 September 1996.

Organisational structure

The day-to-day affairs of the company are administered by the trustees. It is not the intention of the trustees to appoint any new trustees. Should the situation change in the future, the trustees will apply suitable recruitment induction and training procedures.

Risk management

The trustees have reviewed the major risks to which the charity is exposed and confirm that they have established systems to mitigate them.

Approved by order of the board of trustees on 31 January 2023 and signed on its behalf by:

Mr M Fischer - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BETH HAMEDRASH D'NITRA

Independent examiner's report to the trustees of Beth Hamedrash D'Nitra

I report to the charity trustees on my examination of the accounts of Beth Hamedrash D'Nitra (the Trust) for the year ended 5 April 2022.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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.

M M Hager FAPA ACCA
Sugarwhite Meyer HS Ltd
First Floor
94 Stamford Hill
London
N16 6XS

31 January 2023

BETH HAMEDRASH D'NITRA

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5 APRIL 2022**

	Notes	2022 Unrestricted fund £	2021 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		38,821	52,867
Investment income	2	-	36
Total		38,821	52,903
 EXPENDITURE ON			
Charitable activities			
Synagogue expenditure	3	35,061	34,483
Charitable activities		10,559	8,445
Total		45,620	42,928
 NET INCOME/(EXPENDITURE)		(6,799)	9,975
 RECONCILIATION OF FUNDS			
Total funds brought forward		13,568	3,593
 TOTAL FUNDS CARRIED FORWARD		6,769	13,568

The notes form part of these financial statements

BETH HAMEDRASH D'NITRA

**BALANCE SHEET
5 APRIL 2022**

		2022 Total funds £	2021 Total funds £
FIXED ASSETS	Notes		
Tangible assets	8	3,550	4,177
CURRENT ASSETS			
Cash at bank		12,848	10,211
CREDITORS			
Amounts falling due within one year	9	(9,629)	(820)
NET CURRENT ASSETS		<u>3,219</u>	<u>9,391</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>6,769</u>	<u>13,568</u>
NET ASSETS		<u>6,769</u>	<u>13,568</u>
FUNDS			
Unrestricted funds		<u>6,769</u>	<u>13,568</u>
TOTAL FUNDS		<u>6,769</u>	<u>13,568</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 31 January 2023 and were signed on its behalf by:

Mr M Fischer - Trustee

BETH HAMEDRASH D'NITRA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

Donations are accounted for when received. All other income is recognised on a receivable basis.

Expenditure

Expenditure is recognised in the year in which it is incurred and includes irrecoverable VAT which is reported as part of the expenditure to which it relates.

Support costs are those incurred to assist the work of the charity but are not direct charitable activities.

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

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 15% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Going concern

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

2. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	-	36
	<u> </u>	<u> </u>

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 4)	Grant funding of activities (see note 5)	Support costs (see note 6)	Totals
	£	£	£	£
Synagogue expenditure	35,061	-	-	35,061
Charitable activities	-	9,900	659	10,559
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	<u>35,061</u>	<u>9,900</u>	<u>659</u>	<u>45,620</u>

BETH HAMEDRASH D'NITRA

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2022**

4. DIRECT COSTS OF CHARITABLE ACTIVITIES		2022	2021
		£	£
Religious functions		11,820	11,131
Synagogue upkeep		22,614	22,615
Depreciation		627	737
		<u>35,061</u>	<u>34,483</u>
5. GRANTS PAYABLE		2022	2021
		£	£
Charitable activities		<u>9,900</u>	<u>7,600</u>
The total grants paid to institutions during the year was as follows:			
		2022	2021
		£	£
Advancement of education		5,000	3,300
Relief of poverty		3,400	100
		<u>8,400</u>	<u>3,400</u>
Yeshiva of Nitra		3,000	
CML		2,400	
Yeshiva Gedola Seminar		2,000	
Amud Hacheshed		1,000	
		<u>8,400</u>	
The total grants paid to individuals during the year was as follows:			
		2022	2021
		£	£
Relief of poverty		<u>1,500</u>	<u>4,200</u>
6. SUPPORT COSTS			
	Other	Governance	Totals
	£	costs	£
Charitable activities	29	630	659
	<u>29</u>	<u>630</u>	<u>659</u>

BETH HAMEDRASH D'NITRA

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2022**

6. SUPPORT COSTS - continued

Support costs, included in the above, are as follows:

Other

	2022 Charitable activities £	2021 Total activities £
Sundries	29	25
	<u> </u>	<u> </u>

Governance costs

	2022 Charitable activities £	2021 Total activities £
Independent examiner's fee	330	420
Independent examiner's other fees	300	400
	<u> </u>	<u> </u>
	<u>630</u>	<u>820</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 5 April 2022 nor for the year ended 5 April 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 5 April 2022 nor for the year ended 5 April 2021.

8. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 6 April 2021 and 5 April 2022	8,002
	<u> </u>
DEPRECIATION	
At 6 April 2021	3,825
Charge for year	627
	<u> </u>
At 5 April 2022	4,452
	<u> </u>
NET BOOK VALUE	
At 5 April 2022	3,550
	<u> </u>
At 5 April 2021	4,177
	<u> </u>

BETH HAMEDRASH D'NITRA

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2022**

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Other creditors	9,629	820

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 5 April 2022.

BETH HAMEDRASH D'NITRA

England & Wales - Charity number 1058820

Accounts

BETH HAMEDRASH D'NITRA
REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2021

Sugarwhite Meyer HS Ltd
First Floor
94 Stamford Hill
London
N16 6XS

BETH HAMEDRASH D'NITRA

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2021**

	Page
Reference and Administrative Details	1
Report of the Trustees	2 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 10

BETH HAMEDRASH D'NITRA

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 5 APRIL 2021**

TRUSTEES	Mr A Frankl Mr M Fischer Mr S Weinstock Mr J Schischa
PRINCIPAL ADDRESS	9B Lampard Grove London N16 6XA
REGISTERED CHARITY NUMBER	1058820
INDEPENDENT EXAMINER	Sugarwhite Meyer HS Ltd First Floor 94 Stamford Hill London N16 6XS
BANKERS	Santander UK plc Bootle Merseyside L30 4GB

BETH HAMEDRASH D'NITRA
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 5 APRIL 2021

The trustees present their report with the financial statements of the charity for the year ended 5 April 2021. 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).

REFERENCE AND ADMINISTRATIVE INFORMATION

The information is shown on page 1 of the financial statements and forms part of this report.

OBJECTIVES AND ACTIVITIES

Objectives for public benefit

The charity operates a place of worship for members of the Orthodox Jewish Faith and promotes Orthodox Jewish educational and religious activities.

The trustees confirm that they have given due regard the Charity Commission's guidance on public benefit.

ACHIEVEMENT AND PERFORMANCE

Review of activities

The trustee are pleased with results of the year. Income increased and there was an increase in synagogue expenditure and grantmaking. There was a surplus for the year of £9,975.

FINANCIAL REVIEW

Reserves policy

The trustees do not seek to maintain reserves, other than to ensure that they can continue the activities of the charity. Reserve at the year end were £13,568 (2020 - £3,593)

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

The charity was established by Declaration of Trust dated 24 September 1996.

Organisational structure

The day-to-day affairs of the company are administered by the trustees. It is not the intention of the trustees to appoint any new trustees. Should the situation change in the future, the trustees will apply suitable recruitment induction and training procedures.

Risk management

The trustees have reviewed the major risks to which the charity is exposed and confirm that they have established systems to mitigate them.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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 and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

BETH HAMEDRASH D'NITRA
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 5 APRIL 2021

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 1 February 2022 and signed on its behalf by:

Mr M Fischer - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BETH HAMEDRASH D'NITRA

Independent examiner's report to the trustees of Beth Hamedrash D'Nitra

I report to the charity trustees on my examination of the accounts of Beth Hamedrash D'Nitra (the Trust) for the year ended 5 April 2021.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all 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 Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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.

M M Hager FAPA ACCA
Sugarwhite Meyer HS Ltd
First Floor
94 Stamford Hill
London
N16 6XS

1 February 2022

BETH HAMEDRASH D'NITRA

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5 APRIL 2021**

	Notes	2021 Unrestricted fund £	2020 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		52,867	48,882
Investment income	2	36	-
Total		<u>52,903</u>	<u>48,882</u>
 EXPENDITURE ON			
Charitable activities			
Synagogue expenditure	3	34,483	39,377
Charitable activities		8,445	9,120
Total		<u>42,928</u>	<u>48,497</u>
 NET INCOME		 <u>9,975</u>	 <u>385</u>
 RECONCILIATION OF FUNDS			
Total funds brought forward		3,593	3,208
 TOTAL FUNDS CARRIED FORWARD		 <u><u>13,568</u></u>	 <u><u>3,593</u></u>

The notes form part of these financial statements

BETH HAMEDRASH D'NITRA**BALANCE SHEET
5 APRIL 2021**

		2021 Total funds £	2020 Total funds £
FIXED ASSETS	Notes		
Tangible assets	8	4,177	4,914
CURRENT ASSETS			
Cash at bank		10,211	8,519
CREDITORS			
Amounts falling due within one year	9	(820)	(9,840)
NET CURRENT ASSETS		<u>9,391</u>	<u>(1,321)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		13,568	3,593
NET ASSETS		<u>13,568</u>	<u>3,593</u>
FUNDS			
Unrestricted funds		<u>13,568</u>	<u>3,593</u>
TOTAL FUNDS		<u>13,568</u>	<u>3,593</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 1 February 2022 and were signed on its behalf by:

Mr M Fischer - Trustee

BETH HAMEDRASH D'NITRA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

Donations are accounted for when received. All other income is recognised on a receivable basis.

Expenditure

Expenditure is recognised in the year in which it is incurred and includes irrecoverable VAT which is reported as part of the expenditure to which it relates.

Support costs are those incurred to assist the work of the charity but are not direct charitable activities.

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

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 15% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Going concern

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

2. INVESTMENT INCOME

	2021 £	2020 £
Deposit account interest	36	-
	36	-

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 4) £	Grant funding of activities (see note 5) £	Support costs (see note 6) £	Totals £
Synagogue expenditure	34,483	-	-	34,483
Charitable activities	-	7,600	845	8,445
	34,483	7,600	845	42,928

BETH HAMEDRASH D'NITRA

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2021**

4. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2021	2020
	£	£
Religious functions	11,131	17,234
Synagogue upkeep	22,615	21,276
Depreciation	737	867
	<u>34,483</u>	<u>39,377</u>

5. GRANTS PAYABLE

	2021	2020
	£	£
Charitable activities	7,600	8,255
	<u>7,600</u>	<u>8,255</u>

The total grants paid to institutions during the year was as follows:

	2021	2020
	£	£
Advancement of education	3,300	3,155
Relief of poverty	100	-
	<u>3,400</u>	<u>3,155</u>

Yeshiva of Nitra
Others under £1,000

2,300
1,100
<u>3,400</u>

The total grants paid to individuals during the year was as follows:

	2021	2020
	£	£
Advancement of education	-	100
Relief of poverty	4,200	5,000
	<u>4,200</u>	<u>5,100</u>

6. SUPPORT COSTS

	Other	Governance	Totals
	£	£	£
Charitable activities	25	820	845
	<u>25</u>	<u>820</u>	<u>845</u>

BETH HAMEDRASH D'NITRA

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2021**

6. SUPPORT COSTS - continued

Support costs, included in the above, are as follows:

Other

	2021 Charitable activities £	2020 Total activities £
Sundries	25	25
	<u> </u>	<u> </u>

Governance costs

	2021 Charitable activities £	2020 Total activities £
Independent examiner's fee	420	420
Independent examiner's other fees	400	420
	<u> </u>	<u> </u>
	<u>820</u>	<u>840</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 5 April 2021 nor for the year ended 5 April 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 5 April 2021 nor for the year ended 5 April 2020.

8. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 6 April 2020 and 5 April 2021	8,002
	<u> </u>
DEPRECIATION	
At 6 April 2020	3,088
Charge for year	737
	<u> </u>
At 5 April 2021	3,825
	<u> </u>
NET BOOK VALUE	
At 5 April 2021	4,177
	<u> </u>
At 5 April 2020	4,914
	<u> </u>

BETH HAMEDRASH D'NITRA

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2021**

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Other creditors	820	9,840
	<u> </u>	<u> </u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 5 April 2021.