

UK FRIENDS OF MERKAZ HATORAH V'HATEFILLAH HAR NOF

England & Wales · Charity number 1180609

Details

Other names UK FRIENDS OF MINYAN AVREICHIM HAR NOF

Status Registered

Legal form CIO

Registered 2018-11-08

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

Contact

Address First Floor Winston House
349 Regents Park Road
London
N3 1DH

Phone 02034112001

Email admin@melinekfine.com

Activities

Objects: THE OBJECT OF THE CHARITY SHALL BE THE ADVANCEMENT OF THE ORTHODOX JEWISH FAITH AND IN PARTICULAR BUT NOT EXCLUSIVELY BY FINANCIALLY SUPPORTING THE SYNAGOGUE IN HAR NOF, JERUSALEM KNOWN AS 'MERCAZ HATORAH V'HATEFILLAH' AS A PLACE OF WORSHIP PUBLIC PRAYER AND RELIGIOUS STUDY AND BY PROVIDING FOR THE RELIGIOUS NEEDS, SPIRITUAL EDUCATION, PASTORAL NEEDS AND WELFARE OF ITS MEMBERS AND OF OTHER MEMBERS OF THE COMMUNITY LIVING IN HAR NOF.

Activities: The object of the charity shall be the advancement of the orthodox Jewish faith and in particular but not exclusively by financially supporting the Synagogue in Har Nof, Jerusalem known as 'Mercaz HatorahV'Tefillah' as a place of worship public prayer and religious study and by providing for the religious needs,spiritual education, pastoral needs and welfare of its members and of other member

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Religious Activities

Geography

- Israel

Finances

Period end	Income	Expenditure	Assets	Employees
2025-05-31	£60,938	£301,135	-	-
2024-05-31	£243,751	£204,518	-	-
2023-05-31	£25,040	£2,400	-	-
2022-05-31	£231,062	£20,322	-	-
2020-11-30	£22,215	£11,753	-	-

Trustees

Name	Role	Appointed
Rabbi IVAN DAVID	Chair	2018-07-29
FELIX GUY GRAYEFF		2018-07-29
Nathan Kahlani		2019-11-15

UK FRIENDS OF MERKAZ HATORAH V'HATEFILLAH HAR NOF

England & Wales - Charity number 1180609

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2025
FOR
UK FRIENDS OF MERKAZ HATORAH V'HATEFILLA**

Melinek Fine LLP
Chartered Accountants
First Floor, Winston House
349 Regents Park Road
London
N3 1DH

UK FRIENDS OF MERKAZ HATORAH V'HATEFILLA

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2025**

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UK FRIENDS OF MERKAZ HATORAH V'HATEFILLA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MAY 2025

The trustees present their report with the financial statements of the charity for the year ended 31 May 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).

OBJECTIVES AND ACTIVITIES

Public benefit

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities and setting the grantmaking policy.

Grantmaking

The main way in which the charity pursues its charitable objectives is through the provision of grants, particularly but not exclusively to Merkaz Hatorah V'hatefilla in Har Nof, Jerusalem.

Grants are made to charitable institutions and organisations after it has been satisfied that payments will accord with the objectives of the charity.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

The charity undertook a significant fundraising campaign in the prior year, and as a result the level of new donations received in the current year was lower, amounting to £11,748 (2024: £240,887). During the year the charity reclaimed £45,471 of gift aid relating to eligible donations.

The trustees used the majority of the funds available to make a grant of £300,000 to Merkaz Hatorah V'Hatefilla in Har Nof, Israel, in furtherance of the charity's objectives. The trustees expect further grants to be made in the coming year.

FINANCIAL REVIEW

Financial position

Total incoming resources for the year amounted to £60,938 (2024: £243,751), comprising donations of £11,748 (2024: £240,887), gift aid recovered of £45,471 (2024: £nil) and bank interest of £3,719 (2024: £2,864).

During the year the charity made a grant of £300,000 (2024: £200,000) to Merkaz Hatorah V'Hatefilla in Har Nof, Israel in furtherance of its charitable objectives. Other expenditure totalled £1,135 (2024: £4,518).

As a result, the charity recorded net expenditure for the year of £240,197 (2024: net income £39,233).

At the year end the charity held cash at bank of £79,389 (2024: £315,243). Net assets and total unrestricted reserves stood at £78,489 (2024: £318,686).

Reserves policy

The charity is a grant-making charity and has minimal operating overheads. The trustees therefore do not consider it necessary to maintain reserves at a specific target level. However, the trustees aim to retain a modest level of reserves in order to ensure continuity of charitable support and to enable the charity to continue making grants where appropriate.

Going concern

The trustees have assessed the charity's financial position and its expected future income and expenditure. The charity holds sufficient reserves and cash resources to meet its obligations as they fall due. Accordingly, the trustees consider it appropriate to prepare the financial statements on a going concern basis.

FUTURE PLANS

The trustees plan to continue to pursue the charitable objectives of the charity and ensure that the ability to generate sufficient income is maintained to achieve that end.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

UK FRIENDS OF MERKAZ HATORAH V'HATEFILLA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MAY 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The trustees have considered the principal risks to which the charity is exposed, including currency fluctuations, compliance with both UK and Israeli charity regulations, and ensuring that funds granted are applied for charitable purposes by recipient organisations. The trustees are satisfied that appropriate procedures and financial controls are in place to mitigate these risks, and they maintain regular communication with recipient charities to monitor the use of funds and their activities.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1180609

Principal address

First Floor Winston House
349 Regents Park Road
London
N3 1DH

Trustees

N Kahlani
F G Grayeff
I David

Independent Examiner

Mr Aryeh Melinek, FCA
Melinek Fine LLP
Chartered Accountants
First Floor, Winston House
349 Regents Park Road
London
N3 1DH

Approved by order of the board of trustees on 17 March 2026 and signed on its behalf by:

I David - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
UK FRIENDS OF MERKAZ HATORAH V'HATEFILLA**

Independent examiner's report to the trustees of UK Friends of Merkaz Hatorah V'hatefilla

I report to the charity trustees on my examination of the accounts of UK Friends of Merkaz Hatorah V'hatefilla (the Trust) for the year ended 31 May 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.

Mr Aryeh Melinek, FCA

Melinek Fine LLP
Chartered Accountants
First Floor, Winston House
349 Regents Park Road
London
N3 1DH

17 March 2026

UK FRIENDS OF MERKAZ HATORAH V'HATEFILLA

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MAY 2025**

	Notes	2025 Unrestricted fund £	2024 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		57,219	240,887
Investment income	2	<u>3,719</u>	<u>2,864</u>
Total		<u>60,938</u>	<u>243,751</u>
 EXPENDITURE ON			
Raising funds		-	3,383
Charitable activities			
Grants made to Merkaz Hatorah, Har Nof		300,000	200,000
Other charitable activities		<u>1,135</u>	<u>1,135</u>
Total		<u>301,135</u>	<u>204,518</u>
 NET INCOME/(EXPENDITURE)		(240,197)	39,233
 RECONCILIATION OF FUNDS			
Total funds brought forward		<u>318,686</u>	<u>279,453</u>
 TOTAL FUNDS CARRIED FORWARD		<u><u>78,489</u></u>	<u><u>318,686</u></u>

The notes form part of these financial statements

UK FRIENDS OF MERKAZ HATORAH V'HATEFILLA

**BALANCE SHEET
31 MAY 2025**

	Notes	2025 Unrestricted fund £	2024 Total funds £
CURRENT ASSETS			
Debtors	4	-	4,343
Cash at bank		<u>79,389</u>	<u>315,243</u>
		79,389	319,586
CREDITORS			
Amounts falling due within one year	5	(900)	(900)
		<u>78,489</u>	<u>318,686</u>
NET CURRENT ASSETS			
		<u>78,489</u>	<u>318,686</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>78,489</u>	318,686
NET ASSETS		<u>78,489</u>	<u>318,686</u>
FUNDS			
Unrestricted funds		<u>78,489</u>	<u>318,686</u>
TOTAL FUNDS		<u>78,489</u>	<u>318,686</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 17 March 2026 and were signed on its behalf by:

I David - Trustee

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 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

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

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

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

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

2. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	<u>3,719</u>	<u>2,864</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 May 2025 nor for the year ended 31 May 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 May 2025 nor for the year ended 31 May 2024.

UK FRIENDS OF MERKAZ HATORAH V'HATEFILLA

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MAY 2025**

4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Other debtors	<u>-</u>	<u>4,343</u>

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Other creditors	<u>900</u>	<u>900</u>

6. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 May 2025.

UK FRIENDS OF MERKAZ HATORAH V'HATEFILLAH HAR NOF

England & Wales - Charity number 1180609

Accounts

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 May 2024
for
UK FRIENDS OF MERKAZ HATORAH V'HATEFILLA**

Melinek Fine LLP
Chartered Accountants
First Floor, Winston House
349 Regents Park Road
London
N3 1DH

UK FRIENDS OF MERKAZ HATORAH V'HATEFILLA

**Contents of the Financial Statements
FOR THE YEAR ENDED 31 MAY 2024**

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UK FRIENDS OF MERKAZ HATORAH V'HATEFILLA

Report of the Trustees FOR THE YEAR ENDED 31 MAY 2024

The trustees present their report with the financial statements of the charity for the year ended 31 May 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Public benefit

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities and setting the grantmaking policy.

Grantmaking

The main way in which the charity pursues its charitable objectives is through the provision of grants, particularly but not exclusively to Merkaz Hatorah V'hatefilla in Har Nof, Jerusalem.

Grants are made to charitable institutions and organisations after it has been satisfied that payments will accord with the objectives of the charity.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity has had a successful period, raising £240,887 (2023: £25,040) in donations. The charity made grants to Merkaz Hatorah in Har Nof of £200,000, in accordance with its charitable objectives. The trustees expect further grants to be made in the coming year.

FINANCIAL REVIEW

Reserves policy

The charity aims to maintain reserves in order that it is in a position to achieve grant making activities at a consistent level and to cover contingencies of additional calls being made upon the charity for support of organisations, institutions or individuals in times of need.

FUTURE PLANS

The trustees plan to continue to pursue the charitable objectives of the charity and ensure that the ability to generate sufficient income is maintained to achieve that end.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Risk management

The trustees have assessed the major risks to which the charity is exposed, including currency fluctuations, compliance with both UK and Israeli charity regulations, and ensuring the funds that are donated are used for charitable purposes by recipient charities. The trustees are satisfied that systems are in place to mitigate exposure to these risks, that robust financial controls are in place and that the trustees are in regular communication with recipient charities to monitor activities.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1180609

Principal address

First Floor Winston House
349 Regents Park Road
London
N3 1DH

Trustees

N Kahlani
F G Grayeff
I David

UK FRIENDS OF MERKAZ HATORAH V'HATEFILLA

**Report of the Trustees
FOR THE YEAR ENDED 31 MAY 2024**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Mr Aryeh Melinek, FCA
Melinek Fine LLP
Chartered Accountants
First Floor, Winston House
349 Regents Park Road
London
N3 1DH

Approved by order of the board of trustees on 23 March 2025 and signed on its behalf by:

I David - Trustee

**Independent Examiner's Report to the Trustees of
UK Friends of Merkaz Hatorah V'hatefilla**

Independent examiner's report to the trustees of UK Friends of Merkaz Hatorah V'hatefilla

I report to the charity trustees on my examination of the accounts of UK Friends of Merkaz Hatorah V'hatefilla (the Trust) for the year ended 31 May 2024.

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.

Mr Aryeh Melinek, FCA

Melinek Fine LLP
Chartered Accountants
First Floor, Winston House
349 Regents Park Road
London
N3 1DH

24 March 2025

UK FRIENDS OF MERKAZ HATORAH V'HATEFILLA

**Statement of Financial Activities
FOR THE YEAR ENDED 31 MAY 2024**

	Notes	2024 Unrestricted fund £	2023 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		240,887	25,040
Investment income	2	<u>2,864</u>	-
Total		<u>243,751</u>	<u>25,040</u>
EXPENDITURE ON			
Raising funds		3,383	1,500
Charitable activities			
Grants made to Merkaz Hatorah, Har Nof		200,000	-
Other charitable activities		<u>1,135</u>	<u>900</u>
Total		<u>204,518</u>	<u>2,400</u>
NET INCOME		39,233	22,640
RECONCILIATION OF FUNDS			
Total funds brought forward		<u>279,453</u>	<u>256,813</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>318,686</u></u>	<u><u>279,453</u></u>

The notes form part of these financial statements

UK FRIENDS OF MERKAZ HATORAH V'HATEFILLA

**Balance Sheet
31 MAY 2024**

		2024 Unrestricted fund £	2023 Total funds £
CURRENT ASSETS	Notes		
Debtors	4	4,343	4,343
Cash at bank		<u>315,243</u>	<u>276,010</u>
		319,586	280,353
CREDITORS			
Amounts falling due within one year	5	(900)	(900)
		<u>318,686</u>	<u>279,453</u>
NET CURRENT ASSETS			
		<u>318,686</u>	<u>279,453</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		318,686	279,453
		<u>318,686</u>	<u>279,453</u>
NET ASSETS			
		<u>318,686</u>	<u>279,453</u>
FUNDS			
Unrestricted funds		<u>318,686</u>	<u>279,453</u>
TOTAL FUNDS		<u>318,686</u>	<u>279,453</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 23 March 2025 and were signed on its behalf by:

I David - Trustee

UK FRIENDS OF MERKAZ HATORAH V'HATEFILLA

Notes to the Financial Statements FOR THE YEAR ENDED 31 MAY 2024

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

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

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

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

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

2. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	<u>2,864</u>	<u>-</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 May 2024 nor for the year ended 31 May 2023.

Trustees' expenses

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

UK FRIENDS OF MERKAZ HATORAH V'HATEFILLA

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 MAY 2024**

4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Other debtors	<u>4,343</u>	<u>4,343</u>

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Other creditors	<u>900</u>	<u>900</u>

6. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 May 2024.

UK FRIENDS OF MERKAZ HATORAH V'HATEFILLAH HAR NOF

England & Wales - Charity number 1180609

Accounts

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 May 2023
for
UK FRIENDS OF MERKAZ HATORAH V'HATEFILLA**

Melinek Fine LLP
Chartered Accountants
First Floor, Winston House
349 Regents Park Road
London
N3 1DH

UK FRIENDS OF MERKAZ HATORAH V'HATEFILLA

**Contents of the Financial Statements
FOR THE YEAR ENDED 31 MAY 2023**

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UK FRIENDS OF MERKAZ HATORAH V'HATEFILLA

Report of the Trustees FOR THE YEAR ENDED 31 MAY 2023

The trustees present their report with the financial statements of the charity for the year ended 31 May 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Public benefit

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities and setting the grantmaking policy.

Grantmaking

The main way in which the charity pursues its charitable objectives is through the provision of grants, particularly but not exclusively to Mercaz Hatorah V'hatefilla in Har Nof, Jerusalem.

Grants are made to charitable institutions and organisations after it has been satisfied that payments will accord with the objectives of the charity.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity has had a successful period, raising £25,040 (2022: £231,062) in donations. The trustees expect to begin making grants to charitable organisations that further the objectives of the charity in the coming year.

FINANCIAL REVIEW

Reserves policy

The charity aims to maintain reserves in order that it is in a position to achieve grant making activities at a consistent level and to cover contingencies of additional calls being made upon the charity for support of organisations, institutions or individuals in times of need.

FUTURE PLANS

The trustees plan to continue to pursue the charitable objectives of the charity and ensure that the ability to generate sufficient income is maintained to achieve that end.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Risk management

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1180609

Principal address

First Floor Winston House
349 Regents Park Road
London
N3 1DH

Trustees

N Kahlani
F G Grayeff
I David

UK FRIENDS OF MERKAZ HATORAH V'HATEFILLA

**Report of the Trustees
FOR THE YEAR ENDED 31 MAY 2023**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Mr Aryeh Melinek, FCA
Melinek Fine LLP
Chartered Accountants
First Floor, Winston House
349 Regents Park Road
London
N3 1DH

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

.....
I David - Trustee

**Independent Examiner's Report to the Trustees of
UK Friends of Merkaz Hatorah V'hatefilla**

Independent examiner's report to the trustees of UK Friends of Merkaz Hatorah V'hatefilla

I report to the charity trustees on my examination of the accounts of UK Friends of Merkaz Hatorah V'hatefilla (the Trust) for the year ended 31 May 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').

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Independent examiner's statement

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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.

Mr Aryeh Melinek, FCA

Melinek Fine LLP
Chartered Accountants
First Floor, Winston House
349 Regents Park Road
London
N3 1DH

Date:

UK FRIENDS OF MERKAZ HATORAH V'HATEFILLA

**Statement of Financial Activities
FOR THE YEAR ENDED 31 MAY 2023**

	Year Ended 31.5.23 Unrestricted fund £	Period 1.12.20 to 31.5.22 Total funds £
INCOME AND ENDOWMENTS FROM		
Donations and legacies	<u>25,040</u>	<u>231,062</u>
EXPENDITURE ON		
Raising funds	1,500	19,422
Charitable activities		
Other charitable activities	<u>900</u>	<u>900</u>
Total	<u>2,400</u>	<u>20,322</u>
NET INCOME	22,640	210,740
RECONCILIATION OF FUNDS		
Total funds brought forward	<u>256,813</u>	<u>46,073</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>279,453</u></u>	<u><u>256,813</u></u>

The notes form part of these financial statements

UK FRIENDS OF MERKAZ HATORAH V'HATEFILLA

**Balance Sheet
31 MAY 2023**

	Notes	2023 Unrestricted fund £	2022 Total funds £
CURRENT ASSETS			
Debtors	3	4,343	4,343
Cash at bank		<u>276,010</u>	<u>253,370</u>
		280,353	257,713
CREDITORS			
Amounts falling due within one year	4	(900)	(900)
		<u>279,453</u>	<u>256,813</u>
NET CURRENT ASSETS			
		<u>279,453</u>	<u>256,813</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		279,453	256,813
		<u>279,453</u>	<u>256,813</u>
NET ASSETS		<u>279,453</u>	<u>256,813</u>
FUNDS			
Unrestricted funds		<u>279,453</u>	<u>256,813</u>
TOTAL FUNDS		<u>279,453</u>	<u>256,813</u>

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

.....
I David - Trustee

UK FRIENDS OF MERKAZ HATORAH V'HATEFILLA

Notes to the Financial Statements FOR THE YEAR ENDED 31 MAY 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

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

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

2. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

3. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Other debtors	<u>4,343</u>	<u>4,343</u>

UK FRIENDS OF MERKAZ HATORAH V'HATEFILLA

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 MAY 2023**

4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Other creditors	<u>900</u>	<u>900</u>

5. RELATED PARTY DISCLOSURES

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

UK FRIENDS OF MERKAZ HATORAH V'HATEFILLAH HAR NOF

England & Wales - Charity number 1180609

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD
1 DECEMBER 2020 TO 31 MAY 2022
FOR
UK FRIENDS OF MERCAZ HATORAH V'HATEFILLA**

Melinek Fine LLP
Chartered Accountants
First Floor, Winston House
349 Regents Park Road
London
N3 1DH

UK FRIENDS OF MERCAZ HATORAH V'HATEFILLA
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FOR THE PERIOD 1 DECEMBER 2020 TO 31 MAY 2022

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UK FRIENDS OF MERCAZ HATORAH V'HATEFILLA
REPORT OF THE TRUSTEES
FOR THE PERIOD 1 DECEMBER 2020 TO 31 MAY 2022

The trustees present their report with the financial statements of the charity for the period 1 December 2020 to 31 May 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).

OBJECTIVES AND ACTIVITIES

Public benefit

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities and setting the grantmaking policy.

Grantmaking

The main way in which the charity pursues its charitable objectives is through the provision of grants, particularly but not exclusively to Mercaz Hatorah V'hatefilla in Har Nof, Jerusalem.

Grants are made to charitable institutions and organisations after it has been satisfied that payments will accord with the objectives of the charity.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity has had a successful period, raising £231,062 (2020: £20,939) in donations. The trustees expect to begin making grants to charitable organisations that further the objectives of the charity in the coming year.

FINANCIAL REVIEW

Reserves policy

The charity aims to maintain reserves in order that it is in a position to achieve grant making activities at a consistent level and to cover contingencies of additional calls being made upon the charity for support of organisations, institutions or individuals in times of need.

Covid 19

The Trustees have considered the potential impact of the Covid-19 pandemic on the Charity's activities. The Trustees are confident that the Charity has adequate reserves to continue its charitable objectives.

FUTURE PLANS

The trustees plan to continue to pursue the charitable objectives of the charity and ensure that the ability to generate sufficient income is maintained to achieve that end.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Risk management

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1180609

Principal address

18 Eastside Road
London
NW11 0BA

Trustees

N Kahlani
F G Grayeff
I David

UK FRIENDS OF MERCAZ HATORAH V'HATEFILLA
REPORT OF THE TRUSTEES
FOR THE PERIOD 1 DECEMBER 2020 TO 31 MAY 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Mr Aryeh Melinek, FCA
Melinek Fine LLP
Chartered Accountants
First Floor, Winston House
349 Regents Park Road
London
N3 1DH

Approved by order of the board of trustees on 22 March 2023 and signed on its behalf by:

I David - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
UK FRIENDS OF MERCAZ HATORAH V'HATEFILLA**

Independent examiner's report to the trustees of UK Friends of Mercaz Hatorah V'hatefilla

I report to the charity trustees on my examination of the accounts of UK Friends of Mercaz Hatorah V'hatefilla (the Trust) for the period 1 December 2020 to 31 May 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.

Mr Aryeh Melinek, FCA
Melinek Fine LLP
Chartered Accountants
First Floor, Winston House
349 Regents Park Road
London
N3 1DH

22 March 2023

UK FRIENDS OF MERCAZ HATORAH V'HATEFILLA
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD 1 DECEMBER 2020 TO 31 MAY 2022

	Notes	Period 1.12.20 to 31.5.22 Unrestricted fund £	Year Ended 30.11.20 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		<u>231,062</u>	<u>22,215</u>
EXPENDITURE ON			
Raising funds		19,422	10,853
Charitable activities			
Other charitable activities		<u>900</u>	<u>900</u>
Total		<u>20,322</u>	<u>11,753</u>
NET INCOME		210,740	10,462
RECONCILIATION OF FUNDS			
Total funds brought forward		<u>46,073</u>	<u>35,611</u>
TOTAL FUNDS CARRIED FORWARD		<u>256,813</u>	<u>46,073</u>

The notes form part of these financial statements

UK FRIENDS OF MERCAZ HATORAH V'HATEFILLA

**BALANCE SHEET
31 MAY 2022**

	Notes	2022 Unrestricted fund £	2020 Total funds £
CURRENT ASSETS			
Debtors	3	4,343	4,343
Cash at bank		<u>253,370</u>	<u>42,630</u>
		257,713	46,973
CREDITORS			
Amounts falling due within one year	4	(900)	(900)
		<u>256,813</u>	<u>46,073</u>
NET CURRENT ASSETS			
		<u>256,813</u>	<u>46,073</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>256,813</u>	<u>46,073</u>
NET ASSETS			
		<u>256,813</u>	<u>46,073</u>
FUNDS			
Unrestricted funds		<u>256,813</u>	<u>46,073</u>
TOTAL FUNDS			
		<u>256,813</u>	<u>46,073</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 22 March 2023 and were signed on its behalf by:

I David - Trustee

UK FRIENDS OF MERCAZ HATORAH V'HATEFILLA

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD 1 DECEMBER 2020 TO 31 MAY 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

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

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

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31 May 2022 nor for the year ended 30 November 2020.

Trustees' expenses

There were no trustees' expenses paid for the period ended 31 May 2022 nor for the year ended 30 November 2020.

3. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2020
	£	£
Other debtors	<u>4,343</u>	<u>4,343</u>

UK FRIENDS OF MERCAZ HATORAH V'HATEFILLA

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 1 DECEMBER 2020 TO 31 MAY 2022**

4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2020
	£	£
Other creditors	<u>900</u>	<u>900</u>

5. RELATED PARTY DISCLOSURES

There were no related party transactions for the period ended 31 May 2022.

UK FRIENDS OF MERKAZ HATORAH V'HATEFILLAH HAR NOF

England & Wales - Charity number 1180609

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
30 NOVEMBER 2020
FOR
UK FRIENDS OF MERCAZ HATORAH V'HATEFILLA**

Melinek Fine LLP
Chartered Accountants
First Floor, Winston House
349 Regents Park Road
London
N3 1DH

UK FRIENDS OF MERCAZ HATORAH V'HATEFILLA

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FOR THE YEAR ENDED 30 NOVEMBER 2020**

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UK FRIENDS OF MERCAZ HATORAH V'HATEFILLA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 NOVEMBER 2020

The trustees present their report with the financial statements of the charity for the year ended 30 November 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Public benefit

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities and setting the grantmaking policy.

Grantmaking

The main way in which the charity pursues its charitable objectives is through the provision of grants, particularly but not exclusively to Mercaz Hatorah V'hatefilla in Har Nof, Jerusalem.

Grants are made to charitable institutions and organisations after it has been satisfied that payments will accord with the objectives of the charity.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity has had a successful year, raising £20,939 (2019: £33,444) in donations. The trustees expect to begin making grants to charitable organisations that further the objectives of the charity in the coming year.

FINANCIAL REVIEW

Reserves policy

The charity aims to maintain reserves in order that it is in a position to achieve grant making activities at a consistent level and to cover contingencies of additional calls being made upon the charity for support of organisations, institutions or individuals in times of need.

Covid 19

The Trustees have considered the potential impact of the Covid-19 pandemic on the Charity's activities. The Trustees are confident that the Charity has adequate reserves to continue its charitable objectives.

FUTURE PLANS

The trustees plan to continue to pursue the charitable objectives of the charity and ensure that the ability to generate sufficient income is maintained to achieve that end.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Risk management

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1180609

Principal address

First Floor Winston House
349 Regents Park Road
London
N3 1DH

Trustees

N Kahlani
F G Grayeff
I David

UK FRIENDS OF MERCAZ HATORAH V'HATEFILLA

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 NOVEMBER 2020

Approved by order of the board of trustees on23/08/21..... and signed on its behalf by:



.....
I David - Trustee

UK FRIENDS OF MERCAZ HATORAH V'HATEFILLA

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 NOVEMBER 2020

	Notes	Year Ended 30.11.20 Unrestricted fund £	Period 29.7.18 to 30.11.19 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		22,215	36,511
EXPENDITURE ON			
Raising funds		10,853	-
Charitable activities			
Other charitable activities		900	900
Total		<u>11,753</u>	<u>900</u>
NET INCOME		10,462	35,611
RECONCILIATION OF FUNDS			
Total funds brought forward		<u>35,611</u>	-
TOTAL FUNDS CARRIED FORWARD		<u>46,073</u>	<u>35,611</u>

The notes form part of these financial statements

UK FRIENDS OF MERCAZ HATORAH V'HATEFILLA

**BALANCE SHEET
30 NOVEMBER 2020**

	Notes	2020 Unrestricted fund £	2019 Total funds £
CURRENT ASSETS			
Debtors	4	4,343	3,067
Cash at bank		<u>42,630</u>	<u>33,444</u>
		46,973	36,511
CREDITORS			
Amounts falling due within one year	5	(900)	(900)
		<u>46,073</u>	<u>35,611</u>
NET CURRENT ASSETS			
		<u>46,073</u>	<u>35,611</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>46,073</u>	<u>35,611</u>
NET ASSETS		<u>46,073</u>	<u>35,611</u>
FUNDS			
Unrestricted funds		<u>46,073</u>	<u>35,611</u>
TOTAL FUNDS		<u>46,073</u>	<u>35,611</u>

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



.....
I David - Trustee

The notes form part of these financial statements

UK FRIENDS OF MERCAZ HATORAH V'HATEFILLA

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2020

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

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

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

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 November 2020 nor for the period ended 30 November 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 November 2020 nor for the period ended 30 November 2019.

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	36,511
EXPENDITURE ON	
Charitable activities	
Other charitable activities	900
NET INCOME	<u>35,611</u>
TOTAL FUNDS CARRIED FORWARD	<u>35,611</u>

UK FRIENDS OF MERCAZ HATORAH V'HATEFILLA

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 NOVEMBER 2020

4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2020	2019
	£	£
Other debtors	<u>4,343</u>	<u>3,067</u>
5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2020	2019
	£	£
Other creditors	<u>900</u>	<u>900</u>

6. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 November 2020.