

REGISTERED COMPANY NUMBER: 07079321 (England and Wales)
REGISTERED CHARITY NUMBER: 1136805

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 November 2016
for**

BEIS HAMEDRASH NISHMAS YISROEL LIMITED

Martin+Heller
Chartered Accountants
5 North End Road
London
NW11 7RJ

BEIS HAMEDRASH NISHMAS YISROEL LIMITED

**Contents of the Financial Statements
for the Year Ended 30 November 2016**

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

BEIS HAMEDRASH NISHMAS YISROEL LIMITED

**Report of the Trustees
for the Year Ended 30 November 2016**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 November 2016. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
07079321 (England and Wales)

Registered Charity number
1136805

Registered office
5 North End Road
London
NW11 7RJ

Trustees
D Z Conway
S Unsdorfer
A Gertner

Company Secretary
A Gertner

Independent examiner
Mr A Heller FCA
Martin+Heller
Chartered Accountants
5 North End Road
London
NW11 7RJ

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document
The charity is a charitable company limited by guarantee. It is governed by a memorandum and articles of association incorporated on 17 November 2009.

Induction and training of new trustees
At every trustee body meeting, time is set aside for trustee training of current significance.

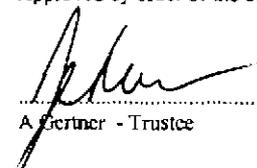
Risk management
The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

OBJECTIVES AND ACTIVITIES

Objectives and aims
The charity's objects ("objects") are specifically restricted to the following:

The relief of financial hardship, either generally or individually, amongst the elderly or in conditions of need, hardship and distress within the Jewish Community by making grants of money for providing or paying for items services or facilities or providing such persons with goods or services which they could not otherwise afford through lack of means to advance the orthodox Jewish religion for the benefit of the public through the holding of prayer meetings, study sessions, lectures, public celebration of religious festivals in accordance with the tenets of the orthodox Jewish religion. To advance the education of Jewish pupils according to the tenets of the orthodox Jewish religion by providing and assisting in the provision of appropriate facilities needed for such purposes. To promote any purpose that the trustees may decide and that is legally considered charitable.

Approved by order of the board of trustees on 22/05/2017 and signed on its behalf by:


A Gertner - Trustee

**Independent Examiner's Report to the Trustees of
BEIS HAMEDRASH NISHMAS YISROEL LIMITED**

I report on the accounts for the year ended 30 November 2016 set out on pages three to six.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 386 and 387 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

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



Mr A Heller FCA
Martin+Heller
Chartered Accountants
5 North End Road
London
NW11 7RJ

Date: 23 May 2017

BEIS HAMEDRASH NISHMAS YISROEL LIMITED**Statement of Financial Activities
for the Year Ended 30 November 2016**

		30.11.16 Unrestricted fund £	30.11.15 Total funds £
INCOMING RESOURCES	Notes		
Incoming resources from generated funds			
Voluntary income		237,468	281,099
Investment income	2	29,292	24,690
Other incoming resources		8,663	-
Total incoming resources		<u>275,423</u>	<u>305,789</u>
RESOURCES EXPENDED			
Charitable activities			
Donations		38,840	21,645
Other resources expended		<u>212,630</u>	<u>199,748</u>
Total resources expended		<u>251,470</u>	<u>221,393</u>
NET INCOMING RESOURCES		23,953	84,396
RECONCILIATION OF FUNDS			
Total funds brought forward		<u>271,090</u>	<u>186,694</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>295,043</u></u>	<u><u>271,090</u></u>

The notes form part of these financial statements

BEIS HAMEDRASH NISHIMAS YISROEL LIMITED

Balance Sheet
At 30 November 2016

	Notes	30.11.16 Unrestricted fund £	30.11.15 Total funds £
CURRENT ASSETS			
Investments	4	150,699	159,376
Cash at bank and in hand		144,344	111,714
		<u>295,043</u>	<u>271,090</u>
NET CURRENT ASSETS		<u>295,043</u>	<u>271,090</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		295,043	271,090
NET ASSETS		<u>295,043</u>	<u>271,090</u>
FUNDS			
Unrestricted funds	5	<u>295,043</u>	<u>271,090</u>
TOTAL FUNDS		<u>295,043</u>	<u>271,090</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 November 2016.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 30 November 2016 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective January 2015).

The financial statements were approved by the Board of Trustees on 22/05/2017 and were signed on its behalf by:



 A. Gertner -Trustee

The notes form part of these financial statements

BEIS HAMEDRASH NISHMAS YISROEL LIMITED

Notes to the Financial Statements
for the Year Ended 30 November 2016

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

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

Taxation

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

Fund accounting

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

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

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

2. INVESTMENT INCOME

	30.11.16	30.11.15
	£	£
Rents received	27,400	23,650
Deposit account interest	569	164
Curr asset inv income	1,323	876
	<u>29,292</u>	<u>24,690</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 November 2016 nor for the year ended 30 November 2015.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 November 2016 nor for the year ended 30 November 2015.

4. CURRENT ASSET INVESTMENTS

	30.11.16	30.11.15
	£	£
Other Investments	<u>150,699</u>	<u>159,376</u>

BEIS HAMEDRASH NISHMAS YISROEL LIMITED

Notes to the Financial Statements - continued
for the Year Ended 30 November 2016

5. MOVEMENT IN FUNDS

	At 1/12/15 £	Net movement in funds £	At 30/11/16 £
Unrestricted funds			
General fund	271,090	23,953	295,043
TOTAL FUNDS	<u>271,090</u>	<u>23,953</u>	<u>295,043</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	275,423	(251,470)	23,953
TOTAL FUNDS	<u>275,423</u>	<u>(251,470)</u>	<u>23,953</u>