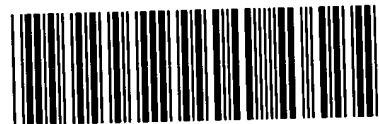


REGISTERED COMPANY NUMBER: 03177825 (England and Wales)
REGISTERED CHARITY NUMBER: 1060147

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
30 SEPTEMBER 2021
FOR
TZEDOKOH LTD**

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

THURSDAY



A07 *AB785WT4* 30/06/2022 #292
COMPANIES HOUSE

TZEDOKOH LTD

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

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TZEDOKOH LTD
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2021

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 September 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objective of the charity is relief of poverty, provision of financial assistance to charitable bodies and institutions, and advancement of Jewish orthodox education.

Significant activities

During the year the charity continued its charitable activities in support of religious, educational and other charitable institutions. In the year charitable donations amounted to £155,000 (2020: £340,000).

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 Charity's aims and objectives and in planning future activities and setting the grant making policy for the year.

Grantmaking

The charity is a grant making charity. Grants and donations are made for the advancement of the Jewish religion, education and for the relief of poverty in accordance with the Memorandum and Articles of Association.

In making grants and donations, the Trustees use their personal knowledge of the various institutions, their representatives and reputations. The Trustees monitor the application of the funds by meeting with the representatives of the institutions and obtaining information as to the utilisation of the funds.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Trustees are satisfied with the performance of the charity with regards to the level of donations received and the grants made during the year.

Due to Covid 19, rent arrears has increased significantly. This has affected how much charity the Trustees were able to donate. However the Trustees have confirmed that post year end the tenants are increasing their rental payments and the Trustees are confident that rent arrears will be lowered to a satisfactory level, allowing the Trustees to increase their charitable activities to post pandemic figures.

Investment performance

The primary source of income this year for the charity was rental income from the charities property investments. In 2021 total rental income was £590,283 (2020: £607,756). Donations received by the charity totalled £55,000 (2020: £33,640).

The Trustees monitor the Charity's performance progress against its objectives and the financial performance of its operations on a regular basis. The Charity's investment properties are included in the accounts at the most recent valuation and are held in order to generate income to promote the Charity's objectives.

FINANCIAL REVIEW

Reserves policy

The trustees have established the level of reserves (that is those funds that are freely available) that the charity ought to have. Reserves are required to bridge the gaps between spending on property and donations and receiving resources through rental income.

The value of the property at year end is £8m.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

TZEDOKOH LTD
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

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 Company number

03177825 (England and Wales)

Registered Charity number

1060147

Registered office

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

Trustees

B D Stroh
B S Stroh
R T Tauber
J Tauber

Company Secretary

R T Tauber

Senior Statutory Auditor

Daniel Fine, FCA

Auditors

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

EVENTS SINCE THE END OF THE YEAR

Information relating to events since the end of the year is given in the notes to the financial statements.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Tzedokoh Ltd for the purposes of company law) 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).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

TZEDOKOH LTD
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2021

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

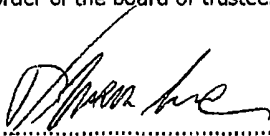
In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Melinek Fine LLP, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 27 June 22 and signed on its behalf by:



.....
R T Tauber - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF TZEDOKOH LTD

Opinion

We have audited the financial statements of Tzedokoh Ltd (the 'charitable company') for the year ended 30 September 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 September 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF TZEDOKOH LTD

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Irregularities, including fraud are instances of non-compliance with laws and regulations. We designed procedures in line with our responsibilities outlined above, to detect material misstatements in respect of irregularities, including fraud.

Audit procedures undertaken in response to the potential risks relating to irregularities (which include fraud and non-compliance with laws and regulations) comprised of: inquiries of management and those charged with governance as to whether the Charity complies with such laws and regulations; enquiries with the same concerning any actual or potential litigation or claims; inspection of relevant legal correspondence; review of trustees minutes; testing the appropriateness of entries in the nominal ledger, including journal entries; reviewing transactions around the end of the reporting period; and the performance of analytical procedures to identify unexpected movements in account balances which may be indicative of fraud.

No instances of material non-compliance were identified. However, the likelihood of detecting irregularities, including fraud, is limited by the inherent difficulty in detecting irregularities, the effectiveness of the entity's controls, and the nature, timing and extent of the audit procedures performed. Irregularities that result from fraud might be inherently more difficult to detect than irregularities that result from error. As explained above, there is an unavoidable risk that material misstatements may not be detected, even though the audit has been planned and performed in accordance with ISAs (UK).

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
TZEDOKOH LTD**

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Daniel Fine, FCA (Senior Statutory Auditor)
for and on behalf of Melinek Fine LLP
Chartered Accountants
Statutory Auditors
First Floor, Winston House
349 Regents Park Road
London
N3 1DH

Date:27/6/2022.....

TZEDOKOH LTD

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

		2021 Unrestricted fund £	2020 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies	2	55,000	33,639
Investment income	3	<u>592,273</u>	<u>610,679</u>
Total		647,273	644,318
 EXPENDITURE ON			
Raising funds	4	9,870	9,223
Charitable activities	5		
Relief of poverty		30,000	100,000
Advancement of education		155,000	240,000
Other charitable activities		29,388	8,431
Other			
Bad debts	8	<u>781,742</u>	<u>-</u>
Total		1,006,000	357,654
Net gains/(losses) on investments		<u>(84,647)</u>	<u>(24,880)</u>
NET INCOME/(EXPENDITURE)		(443,374)	261,784
 RECONCILIATION OF FUNDS			
Total funds brought forward		8,928,444	8,666,660
 TOTAL FUNDS CARRIED FORWARD		<u><u>8,485,070</u></u>	<u><u>8,928,444</u></u>

The notes form part of these financial statements

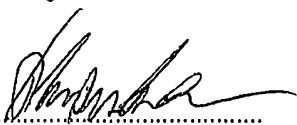
TZEDOKOH LTD

**BALANCE SHEET
30 SEPTEMBER 2021**

	Notes	2021 Unrestricted fund £	2020 Total funds £
FIXED ASSETS			
Investments			
Investments	11	495,189	498,236
Investment property	12	<u>8,000,000</u>	<u>8,030,000</u>
		8,495,189	8,528,236
CURRENT ASSETS			
Debtors	13	54,000	484,881
Investments	14	75,000	100,000
Cash at bank		<u>80,518</u>	<u>10,726</u>
		209,518	595,607
CREDITORS			
Amounts falling due within one year	15	<u>(219,637)</u>	<u>(195,399)</u>
NET CURRENT ASSETS		<u>(10,119)</u>	<u>400,208</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>8,485,070</u>	<u>8,928,444</u>
NET ASSETS		<u>8,485,070</u>	<u>8,928,444</u>
FUNDS			
Unrestricted funds		<u>8,485,070</u>	<u>8,928,444</u>
TOTAL FUNDS		<u>8,485,070</u>	<u>8,928,444</u>

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

The financial statements were approved by the Board of Trustees and authorised for issue on 27 June 22 and were signed on its behalf by:


.....
R T Tauber - Trustee

The notes form part of these financial statements

TZEDOKOH LTD
CASH FLOW STATEMENT
FOR THE YEAR ENDED 30 SEPTEMBER 2021

	Notes	2021 £	2020 £
Cash flows from operating activities			
Cash generated from operations	1	<u>94,402</u>	<u>(41,061)</u>
Net cash provided by/(used in) operating activities		<u>94,402</u>	<u>(41,061)</u>
Cash flows from investing activities			
Purchase of investment property		(51,600)	-
Sale of fixed asset investments		25,000	-
Interest received		1,975	2,923
Dividends received		<u>15</u>	<u>-</u>
Net cash (used in)/provided by investing activities		<u>(24,610)</u>	<u>2,923</u>
Change in cash and cash equivalents in the reporting period		69,792	(38,138)
Cash and cash equivalents at the beginning of the reporting period		<u>10,726</u>	<u>48,864</u>
Cash and cash equivalents at the end of the reporting period		<u>80,518</u>	<u>10,726</u>

The notes form part of these financial statements

TZEDOKOH LTD

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2021 £	2020 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(443,374)	261,784
Adjustments for:		
Losses on investments	84,647	24,880
Interest received	(1,975)	(2,923)
Dividends received	(15)	-
Decrease/(increase) in debtors	430,881	(441,374)
Increase in creditors	<u>24,238</u>	<u>116,572</u>
Net cash provided by/(used in) operations	<u><u>94,402</u></u>	<u><u>(41,061)</u></u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.10.20 £	Cash flow £	At 30.9.21 £
Net cash			
Cash at bank	<u>10,726</u>	<u>69,792</u>	<u>80,518</u>
	<u>10,726</u>	<u>69,792</u>	<u>80,518</u>
Liquid resources			
Deposits included in cash	-	-	-
Current asset investments	<u>100,000</u>	<u>(25,000)</u>	<u>75,000</u>
	<u>100,000</u>	<u>(25,000)</u>	<u>75,000</u>
Total	<u><u>110,726</u></u>	<u><u>44,792</u></u>	<u><u>155,518</u></u>

The notes form part of these financial statements

TZEDOKOH LTD

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

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.

Investment property

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities.

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. DONATIONS AND LEGACIES

	2021	2020
	£	£
Donations	<u>55,000</u>	<u>33,639</u>

3. INVESTMENT INCOME

	2021	2020
	£	£
Rents received	590,283	607,756
Shares in group undertakings	15	-
Deposit account interest	-	22
Interest from subsidiary loan	<u>1,975</u>	<u>2,901</u>
	<u>592,273</u>	<u>610,679</u>

TZEDOKOH LTD

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

4. RAISING FUNDS

Investment management costs

	2021	2020
	£	£
Management fees	<u>9,870</u>	<u>9,223</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities (see note 6) £	Support costs (see note 7) £	Totals £
Relief of poverty	-	30,000	-	30,000
Advancement of education	-	155,000	-	155,000
Other charitable activities	<u>13,399</u>	<u>-</u>	<u>15,989</u>	<u>29,388</u>
	<u>13,399</u>	<u>185,000</u>	<u>15,989</u>	<u>214,388</u>

6. GRANTS PAYABLE

	2021	2020
	£	£
Relief of poverty	30,000	100,000
Advancement of education	<u>155,000</u>	<u>240,000</u>
	<u>185,000</u>	<u>340,000</u>

A summary of donations made during the year is as follows:

Name of charitable organisation	Amount (£)
<i>Friends of Soroh Schneirer</i>	50,000
Shimon Yehuda Ltd	40,000
Yehuda & Moshe Ltd	40,000
Wlodowa Charity & Rehabilitation Trust	30,000
Beis Ahaon Trust	25,000
Total	185,000

7. SUPPORT COSTS

	Finance £	Governance costs £	Totals £
Other charitable activities	<u>87</u>	<u>15,902</u>	<u>15,989</u>

TZEDOKOH LTD

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

8. OTHER

	2021 £	2020 £
Bad debts	<u>781,742</u>	<u>-</u>

Due to Covid-19 two of the tenants were unable to pay their rents in full. This has been written off as bad debt during the period.

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021 £	2020 £
Auditors' remuneration	<u>3,600</u>	<u>3,600</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2021 nor for the year ended 30 September 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2021 nor for the year ended 30 September 2020.

11. FIXED ASSET INVESTMENTS

	Shares in group undertakings £	Listed investments £	Totals £
MARKET VALUE			
At 1 October 2020	494,965	3,271	498,236
Revaluations	-	(2,693)	(2,693)
Impairments	<u>(354)</u>	<u>-</u>	<u>(354)</u>
At 30 September 2021	<u>494,611</u>	<u>578</u>	<u>495,189</u>
NET BOOK VALUE			
At 30 September 2021	<u>494,611</u>	<u>578</u>	<u>495,189</u>
At 30 September 2020	<u>494,965</u>	<u>3,271</u>	<u>498,236</u>

There were no investment assets outside the UK.

Cost or valuation at 30 September 2021 is represented by:

	Shares in group undertakings £	Listed investments £	Totals £
Valuation in 2021	(354)	(2,693)	(3,047)
Cost	<u>494,965</u>	<u>3,271</u>	<u>498,236</u>
	<u>494,611</u>	<u>578</u>	<u>495,189</u>

TZEDOKOH LTD

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

11. FIXED ASSET INVESTMENTS - continued

Included in fixed asset investment is an amount of £494,611 which is the net book value of Deepsound Properties Limited, a wholly owned subsidiary of Tzedokoh Ltd.

12. INVESTMENT PROPERTY

	£
FAIR VALUE	
At 1 October 2020	8,030,000
Additions	51,600
Revaluation	<u>(81,600)</u>
At 30 September 2021	<u>8,000,000</u>
NET BOOK VALUE	
At 30 September 2021	<u>8,000,000</u>
At 30 September 2020	<u>8,030,000</u>

Fair value at 30 September 2021 is represented by:

	£
Valuation in 2021	(81,600)
Cost	<u>8,081,600</u>
	<u>8,000,000</u>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade debtors	<u>54,000</u>	<u>484,881</u>

14. CURRENT ASSET INVESTMENTS

	2021	2020
	£	£
Interest bearing loan	<u>75,000</u>	<u>100,000</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Other creditors	9,908	9,248
Rent deposits	12,000	12,000
Accruals and deferred income	<u>197,729</u>	<u>174,151</u>
	<u>219,637</u>	<u>195,399</u>

TZEDOKOH LTD

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

16. RELATED PARTY DISCLOSURES

There is no overall control of the company.

Included in charitable activities are £40,000 (2020: £85,000) to Yehuda & Moshe Ltd and £40,000 (2020: £85,000) to Shimon Yehuda Ltd, (companies with common trustees).

An amount of £75,000 (2020: £100,000) (unsecured) was owed by Deepsound Properties Ltd (the company's wholly-owned subsidiary) at the year end on which interest is charged at 3% above the base rate. This loan is repayable by mutual consent. During the year interest of £1,975 (2020: £2,901) was received in respect of this loan.

Management commission of £9,870 (2020: £9,221) was payable and was still outstanding at the year-end, to CSJ Investment Ltd (a company with common directors).

A donation of £30,000 (2020: £25,000) was received from by the company from its wholly-owned subsidiary.

17. POST BALANCE SHEET EVENTS

Following the year end, the charity sold the entire investment properties for £8m.