

BEIR MORDECHAI

CHARITY REGISTRATION NUMBER 1089977

TRUSTEES' REPORT

- and -

UNAUDITED ACCOUNTS

FROM 1 OCTOBER 2024

TO

30 SEPTEMBER 2025

BEIR MORDECHAI

Charity Registration Number 1089977

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BEIR MORDECHAI

Charity Registration Number 1089977

REFERENCE AND ADMINISTRATIVE DETAILS

TRUSTEES

J. Friedman
B. Roth
A. Y. Tambur

CHARITY'S CONTACT AND PRINCIPAL ADDRESS

J. Friedman
13 Rookwood Road
London
N16 6SP

DETAILS OF FORMATION

The Charity is constituted by Declaration of Trust dated 26 July 2001 and was registered with the Charity Commission on 7 January 2002 under Charity Registration Number 1089977

BANKERS

Barclays Bank plc

INDEPENDENT EXAMINER

Stephen Sacks
for **ROTHFELD COMPANY SERVICES LIMITED**
Accountants
Medcar House
149a Stamford Hill
London
N16 5LL

BEIR MORDECHAI

Charity Registration Number 1089977

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 30 SEPTEMBER 2025

The Trustees present their Annual Report and the Unaudited Accounts ("the Accounts") of Beir Mordechai ("the Charity") for the period from 1 October 2024 to 30 September 2025. The Accounts have been prepared in accordance with the Accounting Policies set out on Pages 7 and 8 and comply with the Charity's Declaration of Trust and applicable law.

- **OBJECTIVES AND ACTIVITIES**

Summary of the Purposes of the Charity

The Trustees shall stand possessed of the Trust Fund upon trust to pay or apply the whole of the income and the capital of the Trust Fund for the purposes of:

1. The advancement of the Orthodox Jewish faith primarily but not exclusively by administering and maintaining the Beir Mordechai Synagogue ("the Synagogue") and by providing thereat facilities for public communal worship for members of the Jewish faith.
2. The advancement of Orthodox Jewish religious education primarily but not exclusively by arranging religious educational classes and courses of study at the Synagogue and by providing facilities for religious study, and
3. The relief of poverty amongst persons of the Jewish faith.

Monies are raised by way of Charitable Donations received from Charitable Foundations, Corporate Donors and Individuals. The Trustees are very grateful to the community for its continued support and realise that they could not do the work they do without that support.

Charities and Public Benefit

The Trustees have considered the Charity Commission's general guidance on public benefit and are satisfied that the Charity complies with that guidance.

Grant Making Policy

The Charity does make grants but only on rare occasions to the most needy.

- **ACHIEVEMENTS AND PERFORMANCE**

Summary of the Main Achievements of the Charity

The Trustees continued to provide facilities, free of charge, for use by the needy in the local area, including eating and sleeping facilities. During the year, the upkeep of the premises and all associated running costs were provided thanks to generous donations from the local Jewish Community. The premises are provided by a local benefactor who does not charge rent. The market value of the rent of the premises is included in Gifts in Kind in the Accounts.

- **FINANCIAL REVIEW**

Review of the Charity's Financial Position

The Charity's Incoming Resources amounted to some £46k (2024: £24k). Resources Expended amounted to some £44k (2024: £24k) and hence there was a surplus/(deficit) for the year of some £0k (2024: £(0k)). The Charity's Funds increased/(decreased) by the same amount (2024: increased/(decreased) by the same amount).

BEIR MORDECHAI

Charity Registration Number 1089977

TRUSTEES' ANNUAL REPORT *(Continued)*
FOR THE YEAR ENDED 30 SEPTEMBER 2025

- ***FINANCIAL REVIEW (Continued)***

Reserves Policy

The Charity does not normally retain cash. The only reserves represent the improvements to the premises that have been carried out over the last few years.

At the end of the year the Charity held an Unrestricted Fund Reserve amounting to £(59) (2024: £279).

Going Concern

The Trustees have prepared the Accounts on a going concern basis because in their opinion it is appropriate to presume that the Charity will continue in operation.

Investments Policy

The Charity very rarely holds any surplus funds. As a result, the Charity presently operates a Bank Current Account and an interest bearing "Community Account".

Risk Management

The Trustees regularly consider the risks to which the Charity is exposed. Obviously, a fall in the level of Charitable Donations would severely limit the ability of the Charity to carry out its functions. The Trustees regularly promote the Charity and the service it provides within the local community and work to ensure that the public profile of the Charity remains high.

- ***STRUCTURE, GOVERNANCE AND MANAGEMENT***

The Charity is constituted by Declaration of Trust dated 26 July 2001 and was registered with the Charity Commission on 7 January 2002 under Charity Number 1089977.

The Trustees in office in the year were as follows:

J. Friedman
B. Roth
A. Tambur

The power of appointing new Trustees or a new Trustee thereof shall be exercisable by the persons who are, for the time being, the Trustees hereof.

The Trustees also make use of professional advisors, where appropriate, to ensure that they are aware of any other risks to which they might be exposed.

- ***REFERENCE AND ADMINISTRATIVE DETAILS***

Reference and Administrative Details are set out on Page 1 and form part of this report.

The Trustees declare that they have approved the Trustees' Report above.

Signed on behalf of the Trustees

J. FRIEDMAN
Trustee

Date: 30 July 2026

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF

BEIR MORDECHAI

Charity Registration Number 1089977

FOR THE YEAR ENDED 30 SEPTEMBER 2025

I report to the Trustees on my examination of the Unaudited Accounts ("the Accounts") of Beir Mordechai ("the Charity") for the year ended 30 September 2025.

Responsibilities and Basis of Report

As the Trustees of the Charity, you are responsible for the preparation of the Accounts in accordance with the requirements of the Charities Act 2011 ("the 2011 Act").

You are satisfied that the Accounts of the Charity are not required by Charity Law to be audited and have chosen instead to have an Independent Examination.

I report in respect of my Examination of the Accounts of the Charity carried out under Section 145 of the 2011 Act. In carrying out my Examination, I have followed all the applicable Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act).

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the Accounts. The planning and conduct of an audit go beyond the limited assurance that an Independent Examination can provide. Consequently, I express no opinion as to whether the Accounts present a 'true and fair' view and my report is limited to those specific matters set out in the Independent Examiner's Statement.

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 which give me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with Section 130 of the 2011 Act; or
- the Accounts do not accord with the accounting records; or
- 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.
- the Accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK (FRS 102).

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.

Stephen Sacks
for **ROTHFELD COMPANY SERVICES LIMITED**
Accountants
Medcar House
149a Stamford Hill
London
N16 5LL

Date: 30 July 2026

BEIR MORDECHAI*Charity Registration Number 1089977***STATEMENT OF FINANCIAL ACTIVITIES****FROM 1 OCTOBER 2024 TO 30 SEPTEMBER 2025**

	Note	2025 £	2024 £
<i>INCOMING RESOURCES</i>			
<i>Income and Endowments from:</i>			
Donations	(4)	25,547	24,261
Restricted Incoming Funds	(4)	20,000	-
Investments	(5)	<u>-</u>	<u>1</u>
<i>Total Income</i>	(12)	45,547	24,262
		<u> </u>	<u> </u>
<i>RESOURCES EXPENDED</i>			
<i>Expenditure on:</i>			
<i>Raising Funds</i>		-	-
<i>Restricted Outgoing Funds</i>	(6)	(20,000)	-
<i>Charitable Activities</i>	(7)	(25,045)	(23,144)
<i>Other</i>	(8)	<u>(840)</u>	<u>(840)</u>
<i>Total Expenditure</i>	(12)	(45,885)	(23,984)
		<u> </u>	<u> </u>
<i>NET INCOME/(EXPENDITURE)</i>		(338)	278
<i>RECONCILIATION OF FUNDS</i>			
<i>Total Funds Brought Forward</i>	(12)	<u>279</u>	<u>1</u>
<i>Total Funds Carried Forward</i>	(12)	£(59) ==	£279 ===

The Notes on Pages 7 to 12 form part of the Unaudited Accounts.

BEIR MORDECHAI*Charity Registration Number 1089977***BALANCE SHEET****AS AT 30 SEPTEMBER 2025**

	Note	2025 £	2024 £
<i>FIXED ASSETS</i>			
Tangible Assets	(9)	700	980
		—	—
<i>CURRENT ASSETS</i>			
Debtors	(10)	2,500	2,816
Cash at Bank and in Hand		<u>2,464</u>	<u>2,670</u>
		4,964	5,486
<i>CREDITORS:</i> Amounts falling due within one year	(11)	<u>(5,723)</u>	<u>(6,187)</u>
<i>NET CURRENT ASSETS/(LIABILITIES)</i>		(759)	(701)
		—	—
<i>NET ASSETS/(LIABILITIES)</i>		£(59) ==	£279 ===
<i>FUNDS OF THE CHARITY</i>			
Unrestricted Funds Surplus/(Deficit)	(12)	£(59) ==	£279 ===

The Accounts were approved on 30 July 2026 and signed on behalf of the Trustees.

B. ROTH
Trustee

The Notes on Pages 7 to 12 form part of the Unaudited Accounts.

BEIR MORDECHAI

Charity Registration Number 1089977

NOTES TO THE UNAUDITED ACCOUNTS – 30 SEPTEMBER 2024

1. **STATUTORY INFORMATION**

Beir Mordechai (“the Charity”) is a Charitable Trust, domiciled in England and Wales, Charity Registration Number 1089977. The Charity’s Contact and Address are J. Friedman, 13 Rookwood Road, London, N16 6SP.

2. **COMPLIANCE WITH ACCOUNTING STANDARDS**

The Unaudited Accounts (“the Accounts”) have been prepared in accordance with the provisions of FRS 102 SORP and the Charities SORP Update Bulletin 2 (issued on 5 October 2018).

There were no material departures from the above Accounting Standards.

3. **ACCOUNTING POLICIES**

a. ***Basis of Accounting***

The Accounts have been prepared in accordance with the historical cost convention and in accordance with:

- The Charities Act 2011 (“the 2011 Act”)
- The Financial Reporting Standard applicable in the UK FRS 102 (“FRS 102”)
- The Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK FRS 102 issued on 16 July 2014 the FRS 102 SORP (“the SORP”)
- The Charities SORP (FRS 102) Update Bulletin 2 issued on 5 October 2018 (“the Charities SORP FRS 102”)
- The Charities Act 2022 (“The 2022 Act”)

The Charity constitutes a public benefit entity as defined by FRS 102.

The Trustees consider that there are no material uncertainties about the Charity’s ability to continue as a going concern.

b. ***Incoming Resources***

Grants and Donations

Grants and Donations are accounted for in the Statement of Financial Activities (“the SOFA”) when the Charity becomes entitled to the donation and any conditions for receipt are met.

Gifts in Kind

Gifts in Kind are accounted for at a reasonable estimate of their value to the Charity or the amount actually realised.

Gifts in Kind for use by the Charity are included in the SOFA as Income when receivable.

Restricted Incoming Funds

National Lottery monies receivable.

BEIR MORDECHAI

Charity Registration Number 1089977

NOTES TO THE UNAUDITED ACCOUNTS – 30 SEPTEMBER 2025 *(Continued)*

3. **ACCOUNTING POLICIES** *(Continued)*

c. **Charitable Activities**

Charitable Activities represents the cost of providing facilities for eating, sleeping and praying for those that need in the local area including modest donations to other UK Charities.

d. **Liability Recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the Charity to the expenditure.

e. **Other - Governance Costs**

Governance Costs comprise all costs, involving public accountability of the Charity and its compliance with Regulation and “good practice”.

f. **Tangible Assets – Depreciation**

Depreciation is provided at the following Annual Rates in order to write off the cost or revalued amount of each asset down to its estimated residual value over its useful economic life:

	% On Written Down Value
Fixtures and Fittings	33
Improvements to Premises	25
Ritual Bath	50

g. **Debtors**

Debtors are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the Charity. Subsequently they are measured at the cash or other consideration expected to be received.

h. **Creditors**

The Charity has Creditors which are measured at settlement amounts less any trade discounts.

i. **Fund Accounting**

The Unrestricted Fund held by the Trust is made up as follows:

General Reserve	This represents funds that can be used in accordance with the objects of the Charity at the discretion of the Trustees.
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BEIR MORDECHAI

Charity Registration Number 1089977

NOTES TO THE UNAUDITED ACCOUNTS – 30 SEPTEMBER 2025 (Continued)

ANALYSIS OF INCOMING RESOURCES

Income and Endowments from:

4. DONATIONS

	2025	2024
	£	£
Charitable Foundations	17,600	17,170
Corporations and Individuals	1,947	1,091
Restricted Incoming Funds	20,000	-
Gifts in Kind	<u>6,000</u>	<u>6,000</u>
	<u>£45,547</u>	<u>£24,261</u>

5. INVESTMENTS

Bank Interest Receivable	£ -	£ 1
	<u>==</u>	<u>==</u>

RESOURCES EXPENDED

Analysis of Expenditure on:

6. RESTRICTED OUTGOING FUNDS

Restricted Outgoing Funds	<u>£20,000</u>	<u>£ -</u>
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7. CHARITABLE ACTIVITIES

Charitable Activities represents the cost of providing facilities for eating, sleeping and praying for those that need in the local area. The costs are broken down as follows:

	2025	2024
	£	£
Charitable Donations	2,838	2,760
Cleaning	155	-
Depreciation	280	415
Disposables	989	858
Expensed Equipment	454	-
Food	2,743	2,792
Goods	905	871
Insurance	2,149	790
Light and Heat	4,966	5,728
Rent, Rates and Water Rates	9,228	8,930
Repairs to Premises	<u>338</u>	<u>-</u>
	<u>£25,045</u>	<u>£23,144</u>