FRIENDS OF MOSDOS TORAH VEYIRAH

England & Wales · Charity number 1119479

Details

Status	Registered
Legal form	Trust
Registered	2007-06-05
Register	View on the Charity Commission register

Contact

Address	1st Floor Unit 1 Grosvenor Way London
Phone	02088029333

Activities

Objects: 1 THE ADVANCEMENT OF ORTHODOX JEWISH RELIGIOUS EDUCATION AND EDUCATION GENERALLY AND IN PARTICULAR BUT NOT EXCLUSIVELY THE ADVANCEMENT OF THE CHARITABLE ACTIVITIES OF THE INSTITUTION2 THE ADVANCEMENT OF THE ORTHODOX JEWISH FAITH AND3 THE RELIEF OF THE POOR SICK AND FEEBLE AMONGST PERSONS OF THE JEWISH FAITH IN ANY PART OF THE WORLD

Activities: Charitable grants to advance orthodox Jewish religious education and relieve the poor, sick and feeble amongst members of the Jewish faith.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations
- **What:** Education/training, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** Other Defined Groups

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, OVERSEAS.
- Israel

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£783,738	£678,633	£-147,413	0
2024-03-31	£919,664	£1,172,411	£-252,520	0
2023-03-31	£806,271	£761,693	£227	0
2022-03-31	£737,637	£737,775	£-44,350	0
2021-03-31	£676,621	£627,719	£-44,212	0

Trustees

Name	Role	Appointed
CHASKEL BERGER		2013-12-23
JOSEPH ALEXANDER GOLDSTEIN		

Accounts

Charity number: 1119479

FRIENDS OF MOSDOS TORAH VEYIRAH

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

FRIENDS OF MOSDOS TORAH VEYIRAH

CONTENTS

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2025

Trustees	Joseph Alexander Goldstein Chaskel Berger
Charity registered number	1119479
Principal office	1st Floor Unit 1 Grosvenor Way London E5 9ND
Accountants	Wolffe Accountancy Services Ltd 34 Braydon Road London N16 6QB
Bankers	Barclays Bank plc 1 Churchill Place London E14 5HP

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their annual report together with the financial statements of the charity for the 1 April 2024 to 31 March 2025.

Objectives and activities

● Policies and objectives

The objects of the charity are the advancement of Orthodox Religious Jewish Education, the Orthodox Jewish Faith, and the relief of the poor, sick and feeble amongst persons of the Jewish faith in any part of the world.
The trustees confirm that they have given due regard to the Charity Commission's guidance on public benefit

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

● Grant-making policies

The Trustees shall hold the capital and income of the Trust Fund upon trust to apply the income and all or such parts of the capital at such time or times and in such manner as the Trustees may in their absolute discretion think fit for or towards such of the objects of the Charity as the Trustees may from time to time at their absolute discretion determine including payments by way of gift or loan (with or without interest) to individual persons in any part of the world provided that such persons qualify as objects of the Charity according to English law and in particular for the charitable activities of "Mosdos Torah Veyirah", an educational organisation in Israel.

Achievements and performance

● Main achievements of the charity

Income from donations was £783,738 (2024 £919,664) and total resources expended were £678,632 (2024: £1,172,411) resulting in a surplus of £105,105 (2024:deficit of £252,747).

The financial results of the Charity's activities for the year to 31 March 2025 are fully reflected in the attached Financial Statement together with the Notes thereon.

Financial review

● Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

● Reserves policy

It is the policy of the Trustees to distribute grants as and when the need arises and thus no provision for future funding is applicable.

Structure, governance and management

- **Constitution**

Friends of Mosdos Torah Veyirah is a registered charity, number 1119479, and is constituted under a Trust deed.

Statement of Trustees' responsibilities

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

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial which give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

Approved by order of the members of the board of Trustees on 22 January 2026 and signed on their behalf by:

....
Joseph Alexander Goldstein
Trustee

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2025

Independent examiner's report to the Trustees of Friends of Mosdos Torah Veyirah ('the charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 March 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').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of FCCA, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 charity as required by section 130 of the 2011 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.

Signed: Dated: 22 January 2026

Daniel Wolffe FCCA

34 Braydon Road
London N16 6QB

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025

	Note	Unrestricted funds 2025 £	Total funds 2025 £	*Total funds 2024 £*
Income from:				
Donations and legacies	2	**783,738**	**783,738**	*919,664*
Total income		**783,738**	**783,738**	*919,664*
Expenditure on:				
Charitable activities		**677,598**	**677,598**	*1,172,263*
Other expenditure	3	**1,035**	**1,035**	*148*
Total expenditure		**678,633**	**678,633**	*1,172,411*
Net movement in funds		**105,105**	**105,105**	*(252,747)*
Reconciliation of funds:				
Total funds brought forward		**(252,520)**	**(252,520)**	*227*
Net movement in funds		**105,105**	**105,105**	*(252,747)*
Total funds carried forward		**(147,415)**	**(147,415)**	*(252,520)*

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 7 to 10 form part of these financial statements.

BALANCE SHEET
AS AT 31 MARCH 2025

	Note		2025 £		*2024 £*
Fixed assets					
			-		*-*
Current assets					
Cash at bank and in hand		**39,325**		*223*	
		39,325		*223*	
Current liabilities					
Creditors: amounts falling due within one year	6	**(186,738)**		*(252,742)*	
Net current liabilities			**(147,413)**		*(252,519)*
Total assets less current liabilities			**(147,413)**		*(252,519)*
Net liabilities excluding pension asset			**(147,413)**		*(252,519)*
Total net assets			**(147,413)**		*(252,519)*
Charity funds					
Restricted funds			**-**		*-*
Unrestricted funds			**(147,413)**		*(252,519)*
Total funds			**(147,413)**		*(252,519)*

The financial statements were approved and authorised for issue by the Trustees on 22 January 2026 and signed on their behalf by:

Chaskel Berger
Trustee

The notes on pages 7 to 10 form part of these financial statements.

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Friends of Mosdos Torah Veyirah meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Income

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

1.3 Expenditure

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

1.4 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.5 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

2. Income from donations and legacies

	Unrestricted funds 2025 £	Total funds 2025 £
Donations	783,738	**783,738**

2. Income from donations and legacies (continued)

	Unrestricted funds 2024 £	*Total funds 2024 £*
Donations	*919,664*	*919,664*

3. Other expenditure

	Unrestricted funds 2025 £	**Total funds 2025 £**
Bank charges	22	**22**
Accountancy fees	1,013	**1,013**
	1,035	**1,035**

	Unrestricted funds 2024 £	*Total funds 2024 £*
Bank charges	*55*	*55*
Accountancy fees	*93*	*93*
	148	*148*

4. Analysis of expenditure by activities

	Grant funding of activities 2025 £	**Total funds 2025 £**
Grants to Institutions Torah Veyirah, Israel	646,468	**646,468**
Other Donations	31,130	**31,130**
	677,598	**677,598**

	Grant funding of activities 2024 £	*Total funds 2024 £*
Grants to Institutions Torah Veyirah, Israel	*1,172,263*	*1,172,263*

5. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits *(2024 - £NIL)*.

During the year ended 31 March 2025, no Trustee expenses have been incurred *(2024 - £NIL)*.

6. Creditors: Amounts falling due within one year

	2025 £	*2024 £*
Other creditors	**186,738**	*252,742*

7. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £	Total funds 2025 £
Current assets	39,325	**39,325**
Creditors due within one year	(186,738)	**(186,738)**
Total	(147,413)	**(147,413)**

Analysis of net assets between funds - prior year

	Unrestricted funds 2024 £	*Total funds 2024 £*
Current assets	*222*	*222*
Creditors due within one year	*(252,742)*	*(252,742)*
Total	*(252,520)*	*(252,520)*

8. Related party transactions

During the period under review, the charity received donations totalling £180,270 (2024: £67,715) from companies controlled by Mr C Berger, a trustee.

9. Controlling party

The charity is controlled by the trustees.

Accounts

Charity number: 1119479

FRIENDS OF MOSDOS TORAH VEYIRAH

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

FRIENDS OF MOSDOS TORAH VEYIRAH

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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2024

Trustees	Joseph Alexander Goldstein Chaskel Berger
Charity registered number	1119479
Principal office	1st Floor Unit 1 Grosvenor Way London E5 9ND
Accountants	Wolffe Accountancy Services Ltd 34 Braydon Road London N16 6QB
Bankers	Barclays Bank plc 1 Churchill Place London E14 5HP

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2024

The Trustees present their annual report together with the financial statements of the charity for the 1 April 2023 to 31 March 2024.

Objectives and activities

- **Policies and objectives**

The objects of the charity are the advancement of Orthodox Religious Jewish Education, the Orthodox Jewish Faith, and the relief of the poor, sick and feeble amongst persons of the Jewish faith in any part of the world.
The trustees confirm that they have given due regard to the Charity Commission's guidance on public benefit

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

- **Grant-making policies**

The Trustees shall hold the capital and income of the Trust Fund upon trust to apply the income and all or such parts of the capital at such time or times and in such manner as the Trustees may in their absolute discretion think fit for or towards such of the objects of the Charity as the Trustees may from time to time at their absolute discretion determine including payments by way of gift or loan (with or without interest) to individual persons in any part of the world provided that such persons qualify as objects of the Charity according to English law and in particular for the charitable activities of "Mosdos Torah Veyirah", an educational organisation in Israel.

Achievements and performance

- **Main achievements of the charity**

Income from donations was £919,664 (2023 £806,271) and total resources expended were £1,172,411 (2023: £761,693) resulting in a deficit of £252,747 (2023:surplus of £44,578).
The financial results of the Charity's activities for the year to 31 March 2024 are fully reflected in the attached Financial Statement together with the Notes thereon.

Financial review

- **Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

- **Reserves policy**

It is the policy of the Trustees to distribute grants as and when the need arises and thus no provision for future funding is applicable.

Structure, governance and management

● Constitution

Friends of Mosdos Torah Veyirah is a registered charity, number 1119479, and is constituted under a Trust deed.

Statement of Trustees' responsibilities

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

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial which give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

Approved by order of the members of the board of Trustees on 27 January 2025 and signed on their behalf by:

....
Joseph Alexander Goldstein
Trustee

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2024

Independent examiner's report to the Trustees of Friends of Mosdos Torah Veyirah ('the charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 March 2024.

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').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of FCCA, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 charity as required by section 130 of the 2011 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.

Signed: Dated: 27 January 2025

Daniel Wolffe FCCA

34 Braydon Road
London N16 6QB

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024

	Note	Unrestricted funds 2024 £	Total funds 2024 £	*Total funds 2023 £*
Income from:				
Donations and legacies	2	**919,664**	**919,664**	*806,271*
Total income		**919,664**	**919,664**	*806,271*
Expenditure on:				
Charitable activities		**1,172,263**	**1,172,263**	*761,325*
Other expenditure	3	**148**	**148**	*368*
Total expenditure		**1,172,411**	**1,172,411**	*761,693*
Net movement in funds		**(252,747)**	**(252,747)**	*44,578*
Reconciliation of funds:				
Total funds brought forward		**227**	**227**	*(44,351)*
Net movement in funds		**(252,747)**	**(252,747)**	*44,578*
Total funds carried forward		**(252,520)**	**(252,520)**	*227*

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 7 to 10 form part of these financial statements.

BALANCE SHEET
AS AT 31 MARCH 2024

	Note		2024 £		*2023 £*
Fixed assets					
			-		*-*
Current assets					
Cash at bank and in hand		**222**		*86,645*	
		222		*86,645*	
Creditors: amounts falling due within one year	6	**(252,742)**		*(86,418)*	
Net current liabilities / assets			**(252,520)**		*227*
Total assets less current liabilities			**(252,520)**		*227*
Net liabilities / assets excluding pension asset			**(252,520)**		*227*
Total net assets			**(252,520)**		*227*
Charity funds					
Restricted funds			**-**		*-*
Unrestricted funds			**(252,520)**		*227*
Total funds			**(252,520)**		*227*

The financial statements were approved and authorised for issue by the Trustees on 27 January 2025 and signed on their behalf by:

Chaskel Berger
Trustee

The notes on pages 7 to 10 form part of these financial statements.

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Friends of Mosdos Torah Veyirah meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Income

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

1.3 Expenditure

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

1.4 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.5 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

2. Income from donations and legacies

	Unrestricted funds 2024 £	Total funds 2024 £
Donations	919,664	**919,664**

2. Income from donations and legacies (continued)

	Unrestricted funds 2023 £	*Total funds 2023 £*
Donations	*806,271*	*806,271*

3. Other expenditure

	Unrestricted funds 2024 £	**Total funds 2024 £**
Bank charges	55	**55**
Accountancy fees	93	**93**
	148	**148**

	Unrestricted funds 2023 £	*Total funds 2023 £*
Bank charges	*56*	*56*
Accountancy fees	*312*	*312*
	368	*368*

4. Analysis of expenditure by activities

	Grant funding of activities 2024 £	**Total funds 2024 £**
Grants to Institutions Torah Veyirah, Israel	1,172,263	**1,172,263**

4. Analysis of expenditure by activities (continued)

	Grant funding of activities 2023 £	*Total funds 2023 £*
Grants to Institutions Torah Veyirah, Israel	*761,325*	*761,325*

5. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits *(2023 - £NIL)*.

During the year ended 31 March 2024, no Trustee expenses have been incurred *(2023 - £NIL)*.

6. Creditors: Amounts falling due within one year

	2024 £	*2023 £*
Other creditors	**252,742**	*86,418*

7. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2024 £	**Total funds 2024 £**
Current assets	222	**222**
Creditors due within one year	(252,742)	**(252,742)**
Total	(252,520)	**(252,520)**

7. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior period

	Unrestricted funds 2023 £	*Total funds 2023 £*
Current assets	*86,645*	*86,645*
Creditors due within one year	*(86,418)*	*(86,418)*
Total	*227*	*227*

8. Related party transactions

During the period under review, the charity received donations totalling £61,715 (2023: £34,400) from companies controlled by Mr C Berger, a trustee.

Included in other creditors are amounts totalling £102,180 due to companies of which Mr C Berger is a director.

9. Controlling party

The charity is controlled by the trustees.

FRIENDS OF MOSDOS TORAH VEYIRAH

England & Wales - Charity number 1119479

Accounts

Charity number: 1119479

FRIENDS OF MOSDOS TORAH VEYIRAH

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

FRIENDS OF MOSDOS TORAH VEYIRAH

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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2023

Trustees	Joseph Alexander Goldstein Chaskel Berger
Charity registered number	1119479
Principal office	1st Floor Unit 1 Grosvenor Way London E5 9ND
Accountants	Wolffe Accountancy Services Ltd 34 Braydon Road London N16 6QB
Bankers	Barclays Bank plc 1 Churchill Place London E14 5HP

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2023

The Trustees present their annual report together with the financial statements of the charity for the 1 April 2022 to 31 March 2023.

Objectives and activities

● Policies and objectives

The objects of the charity are the advancement of Orthodox Religious Jewish Education, the Orthodox Jewish Faith, and the relief of the poor, sick and feeble amongst persons of the Jewish faith in any part of the world.
The trustees confirm that they have given due regard to the Charity Commission's guidance on public benefit

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

● Grant-making policies

The Trustees shall hold the capital and income of the Trust Fund upon trust to apply the income and all or such parts of the capital at such time or times and in such manner as the Trustees may in their absolute discretion think fit for or towards such of the objects of the Charity as the Trustees may from time to time at their absolute discretion determine including payments by way of gift or loan (with or without interest) to individual persons in any part of the world provided that such persons qualify as objects of the Charity according to English law and in particular for the charitable activities of "Mosdos Torah Veyirah", an educational organisation in Israel.

Achievements and performance

● Main achievements of the charity

Income from donations was £806,271 (2022: £737,637) and total resources expended were £761,693 (2022: £737,775) resulting in a surplus of £44,578 (2022: deficit of £138).
The financial results of the Charity's activities for the year to 31 March 2023 are fully reflected in the attached Financial Statement together with the Notes thereon.

Financial review

● Reserves policy

It is the policy of the Trustees to distribute grants as and when the need arises and thus no provision for future funding is applicable.

Structure, governance and management

- **Constitution**

Friends of Mosdos Torah Veyirah is a registered charity, number 1119479, and is constituted under a Trust deed.

Statement of Trustees' responsibilities

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

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial which give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

Approved by order of the members of the board of Trustees on 30 January 2024 and signed on their behalf by:

....
Joseph Alexander Goldstein

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2023

Independent examiner's report to the Trustees of Friends of Mosdos Torah Veyirah ('the charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 March 2023.

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').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of FCCA, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 charity as required by section 130 of the 2011 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.

Signed: Dated: 30 January 2024

Daniel Wolffe FCCA

34 Braydon Road
London N16 6QB

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023

	Note	Unrestricted funds 2023 £	Total funds 2023 £	*Total funds 2022 £*
Income from:				
Donations and legacies	2	**806,271**	**806,271**	*737,637*
Total income		**806,271**	**806,271**	*737,637*
Expenditure on:				
Charitable activities		**761,325**	**761,325**	*737,560*
Other expenditure	3	**368**	**368**	*215*
Total expenditure		**761,693**	**761,693**	*737,775*
Net movement in funds		**44,578**	**44,578**	*(138)*
Reconciliation of funds:				
Total funds brought forward		**(44,351)**	**(44,351)**	*(44,213)*
Net movement in funds		**44,578**	**44,578**	*(138)*
Total funds carried forward		**227**	**227**	*(44,351)*

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 7 to 10 form part of these financial statements.

BALANCE SHEET
AS AT 31 MARCH 2023

	Note		2023 £		*2022* *£*
Fixed assets					
			-		*-*
Current assets					
Debtors	5	-		*18,026*	
Cash at bank and in hand		**86,645**		*10,228*	
		86,645		*28,254*	
Creditors: amounts falling due within one year	6	**(86,418)**		*(72,605)*	
Net current assets / liabilites			**227**		*(44,351)*
Total assets less current liabilities			**227**		*(44,351)*
Net assets / liabilites excluding pension asset			**227**		*(44,351)*
Total net assets			**227**		*(44,351)*
Charity funds					
Restricted funds			-		*-*
Unrestricted funds			**227**		*(44,351)*
Total funds			**227**		*(44,351)*

The financial statements were approved and authorised for issue by the Trustees on 30 January 2024 and signed on their behalf by:

Chaskel Berger
Trustee

The notes on pages 7 to 10 form part of these financial statements.

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Friends of Mosdos Torah Veyirah meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Income

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

1.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset’s use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

1.4 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.5 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1. Accounting policies (continued)

1.6 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

2. Income from donations and legacies

	Unrestricted funds 2023 £	**Total funds 2023 £**
Donations	806,271	**806,271**

	Unrestricted funds 2022 £	*Total funds 2022 £*
Donations	*737,637*	*737,637*

3. Other expenditure

	Unrestricted funds 2023 £	**Total funds 2023 £**
Bank charges	56	**56**
Accountancy fees	312	**312**
	368	**368**

3. Other expenditure (continued)

	Unrestricted funds 2022 £	*Total funds 2022 £*
Bank charges	*70*	*70*
Accountancy fees	*95*	*95*
Independant examiner's fee	*50*	*50*
	215	*215*

4. Analysis of expenditure by activities

	Grant funding of activities 2023 £	**Total funds 2023 £**
Grants to Institutions Torah Veyirah, Israel	761,325	**761,325**

	Grant funding of activities 2022 £	*Total funds 2022 £*
Grants to Institutions Torah Veyirah, Israel	*737,560*	*737,560*

5. Debtors

	2023 £	*2022 £*
Due within one year		
Other debtors	**-**	*18,026*
	-	*18,026*

6. Creditors: Amounts falling due within one year

	2023 £	2022 £
Other creditors	**86,418**	*72,605*

7. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2023 £	Total funds 2023 £
Current assets	86,645	**86,645**
Creditors due within one year	(86,418)	**(86,418)**
Total	227	**227**

Analysis of net assets between funds - prior year

	Unrestricted funds 2022 £	Total funds 2022 £
Current assets	*28,255*	*28,255*
Creditors due within one year	*(72,605)*	*(72,605)*
Total	*(44,350)*	*(44,350)*

8. Related party transactions

During the period under review, the charity received donations totalling £34,400 (£2022: £15,220) from companies controlled by Mr C Berger, a trustee.

9. Controlling party

The charity is controlled by the trustees.

Accounts

Charity number: 1119479

FRIENDS OF MOSDOS TORAH VEYIRAH

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

FRIENDS OF MOSDOS TORAH VEYIRAH

CONTENTS

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2022

Trustees	Joseph Alexander Goldstein Chaskel Berger
Charity registered number	1119479
Principal office	1st Floor Unit 1 Grosvenor Way London E5 9ND
Accountants	Wolffe Accountancy Services Ltd 34 Braydon Road London N16 6QB
Bankers	Barclays Bank plc 1 Churchill Place London E14 5HP

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2022

The Trustees present their annual report together with the financial statements of the charity for the 1 April 2021 to 31 March 2022.

Objectives and activities

- **Policies and objectives**

The objects of the charity are the advancement of Orthodox Religious Jewish Education, the Orthodox Jewish Faith, and the relief of the poor, sick and feeble amongst persons of the Jewish faith in any part of the world. The trustees confirm that they have given due regard to the Charity Commission's guidance on public benefit

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

- **Grant-making policies**

The Trustees shall hold the capital and income of the Trust Fund upon trust to apply the income and all or such parts of the capital at such time or times and in such manner as the Trustees may in their absolute discretion think fit for or towards such of the objects of the Charity as the Trustees may from time to time at their absolute discretion determine including payments by way of gift or loan (with or without interest) to individual persons in any part of the world provided that such persons qualify as objects of the Charity according to English law and in particular for the charitable activities of "Mosdos Torah Veyirah", an educational organisation in Israel.

Achievements and performance

- **Main achievements of the charity**

Income from donations was £737,637 (2021: £676,621) and total resources expended were £737,775 (2021: £627,719) resulting in a deficit of £138 (2021: surplus of £48,902).
The financial results of the Charity's activities for the year to 3l March 2022 are fully reflected in the attached Financial Statement together with the Notes thereon.

Financial review

- **Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

- **Reserves policy**

It is the policy of the Trustees to distribute grants as and when the need arises and thus no provision for future funding is applicable.

Structure, governance and management

- **Constitution**

Friends of Mosdos Torah Veyirah is a registered charity, number 1119479, and is constituted under a Trust deed.

Statement of Trustees' responsibilities

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

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial which give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

Approved by order of the members of the board of Trustees on 13 February 2023 and signed on their behalf by:

....
Chaskel Berger

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2022

Independent examiner's report to the Trustees of Friends of Mosdos Torah Veyirah ('the charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 March 2022.

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').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of FCCA, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 charity as required by section 130 of the 2011 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.

INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Signed: Dated: 13 February 2023

Daniel Wolffe FCCA

34 Braydon Road
London
N16 6QB

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022

	Note	Unrestricted funds 2022 £	Total funds 2022 £	*Total funds 2021 £*
Income from:				
Donations and legacies	2	**737,637**	**737,637**	*676,621*
Total income		**737,637**	**737,637**	*676,621*
Expenditure on:				
Charitable activities		**737,560**	**737,560**	*627,000*
Other expenditure	3	**215**	**215**	*719*
Total expenditure		**737,775**	**737,775**	*627,719*
Net movement in funds		**(138)**	**(138)**	*48,902*
Reconciliation of funds:				
Total funds brought forward		**(44,212)**	**(44,212)**	*(93,114)*
Net movement in funds		**(138)**	**(138)**	*48,902*
Total funds carried forward		**(44,350)**	**(44,350)**	*(44,212)*

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 8 to 12 form part of these financial statements.

BALANCE SHEET
AS AT 31 MARCH 2022

	Note		2022 £		2021 £
Fixed assets					
			-		-
Current assets					
Debtors	5	**18,027**		-	
Cash at bank and in hand		**10,228**		*53,073*	
		28,255		*53,073*	
Creditors: amounts falling due within one year	6	**(72,605)**		*(97,285)*	
Net current liabilities			**(44,350)**		*(44,212)*
Total assets less current liabilities			**(44,350)**		*(44,212)*
Net liabilities excluding pension asset			**(44,350)**		*(44,212)*
Total net assets			**(44,350)**		*(44,212)*
Charity funds					
Restricted funds			-		-
Unrestricted funds			**(44,350)**		*(44,212)*
Total funds			**(44,350)**		*(44,212)*

The financial statements were approved and authorised for issue by the Trustees on 13 February 2023 and signed on their behalf by:

Chaskel Berger
Trustee

The notes on pages 8 to 12 form part of these financial statements.

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Friends of Mosdos Torah Veyirah meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Income

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

1.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset’s use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

1.4 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.5 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1. Accounting policies (continued)

1.6 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

2. Income from donations and legacies

	Unrestricted funds 2022 £	Total funds 2022 £
Donations	737,637	**737,637**

	Unrestricted funds 2021 £	*Total funds 2021 £*
Donations	*676,621*	*676,621*

3. Other expenditure

	Unrestricted funds 2022 £	Total funds 2022 £
Bank charges	70	**70**
Accountancy fees	95	**95**
Independant examiner's fees	50	**50**
	215	**215**

3. Other expenditure (continued)

	Unrestricted funds 2021 £	*Total funds 2021 £*
Bank charges	*52*	*52*
Accountancy fees	*517*	*517*
Independant examiner's fee	*150*	*150*
	719	*719*

4. Analysis of expenditure by activities

	Grant funding of activities 2022 £	**Total funds 2022 £**
Grants to Institutions Torah Veyirah, Israel	737,560	**737,560**

	Grant funding of activities 2021 £	*Total funds 2021 £*
Grants to Institutions Torah Veyirah, Israel	*627,000*	*627,000*

5. Debtors

	2022 £	*2021 £*
Due within one year		
Other debtors	**18,027**	-
	18,027	-

6. Creditors: Amounts falling due within one year

	2022 **£**	*2021* *£*
Other creditors	**72,605**	*97,285*

7. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	**Total funds 2022 £**
Current assets	28,255	**28,255**
Creditors due within one year	(72,605)	**(72,605)**
Total	(44,350)	**(44,350)**

Analysis of net assets between funds - prior year

	Unrestricted funds 2021 £	*Total funds 2021 £*
Current assets	*53,073*	*53,073*
Creditors due within one year	*(97,285)*	*(97,285)*
Total	*(44,212)*	*(44,212)*

8. Related party transactions

During the period under review, the charity received donations totalling £15,220 (£2021: £21,450) from companies controlled by Mr C Berger, a trustee.

Loan balances amounting to £17,782 were owed by 2 companies controlled by Mr Berger at the balance sheet date.

9. Controlling party

The charity is controlled by the trustees.

Accounts

Charity number: 1119479

FRIENDS OF MOSDOS TORAH VEYIRAH

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

FRIENDS OF MOSDOS TORAH VEYIRAH

CONTENTS

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2021

Trustees	Joseph Alexander Goldstein Chaskel Berger
Charity registered number	1119479
Principal office	1st Floor Unit 1 Grosvenor Way London E5 9ND
Accountants	Wolffe Accountancy Services Ltd 34 Braydon Road London N16 6QB
Bankers	Barclays Bank plc 1 Churchill Place London E14 5HP

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2021

The Trustees present their annual report together with the financial statements of Friends of Mosdos Torah Veyirah (the charity) for the year ended 31 March 2021. The Trustees confirm that the Annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and follow the Charities SORP (FRS 102).

STATEMENT OF FINANCIAL ACTIVITIES

The Trust continued in its main activity of raising funds on behalf of Mosdos Torah Veyirah, Jerusalem (the Institution).

OBJECTIVES AND ACTIVITIES

The objects of the charity are the advancement of Orthodox Religious Jewish Education, the Orthodox Jewish Faith, and the relief of the poor, sick and feeble amongst persons of the Jewish faith in any part of the world.

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

GRANT MAKING POLICIES

The Trustees shall hold the capital and income of the Trust Fund upon trust to apply the income and all or such parts of the capital at such time or times and in such manner as the Trustees may in their absolute discretion think fit for or towards such of the objects of the Charity as the Trustees may from time to time at their absolute discretion determine including payments by way of gift or loan (with or without interest) to individual persons in any part of the world provided that such persons qualify as objects of the Charity according to English law and in particular for the charitable activities of "Mosdos Torah Veyirah", an educational organisation in Israel.

RESERVES POLICY

It is the policy of the Trustees to distribute grants as and when the need arises and thus no provision for future funding is applicable.

RISK REVIEW

The Trustees confirm that there are no major risks to which the Trust is exposed.

This report was approved by the Trustees on 3rd February 2022 and signed on their behalf by:

....
C. Berger
Trustee

Approved by order of the members of the board of Trustees on 3 February 2022 and signed on their behalf by:

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2021

Independent examiner's report to the Trustees of Friends of Mosdos Torah Veyirah ('the charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 March 2021.

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').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of FCCA, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 charity as required by section 130 of the 2011 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.

INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Signed: Dated: 3 February 2022

Daniel Wolffe FCCA

34 Braydon Road
London
N16 6QB

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021

	Note	Unrestricted funds 2021 £	Total funds 2021 £	*Total funds 2020 £*
Income from:				
Donations and legacies	2	**676,621**	**676,621**	*824,816*
Total income		**676,621**	**676,621**	*824,816*
Expenditure on:				
Charitable activities		**627,000**	**627,000**	*909,995*
Other expenditure	3	**719**	**719**	*595*
Total expenditure		**627,719**	**627,719**	*910,590*
Net movement in funds		**48,902**	**48,902**	*(85,774)*
Reconciliation of funds:				
Total funds brought forward		**(93,114)**	**(93,114)**	*(7,340)*
Net movement in funds		**48,902**	**48,902**	*(85,774)*
Total funds carried forward		**(44,212)**	**(44,212)**	*(93,114)*

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 7 to 11 form part of these financial statements.

BALANCE SHEET
AS AT 31 MARCH 2021

	Note	2021 £	2021 £	2020 £	2020 £
Fixed assets					
			-		*-*
Current assets					
Debtors	5	**-**		*14,520*	
Cash at bank and in hand		**53,073**		*271*	
		53,073		*14,791*	
Creditors: amounts falling due within one year	6	**(97,285)**		*(107,905)*	
Net current liabilities			**(44,212)**		*(93,114)*
Total assets less current liabilities			**(44,212)**		*(93,114)*
Net liabilities excluding pension asset			**(44,212)**		*(93,114)*
Total net assets			**(44,212)**		*(93,114)*
Charity funds					
Restricted funds			**-**		*-*
Unrestricted funds			**(44,212)**		*(93,114)*
Total funds			**(44,212)**		*(93,114)*

The financial statements were approved and authorised for issue by the Trustees on 03 February 2022 and signed on their behalf by:

The notes on pages 7 to 11 form part of these financial statements.

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements 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 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Friends of Mosdos Torah Veyirah meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Income

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

1.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset’s use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

1.4 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.5 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1. Accounting policies (continued)

1.6 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

2. Income from donations and legacies

	Unrestricted funds 2021 £	**Total funds 2021 £**
Donations	676,621	**676,621**

	Unrestricted funds 2020 £	*Total funds 2020 £*
Donations	*824,816*	*824,816*

3. Other expenditure

	Unrestricted funds 2021 £	**Total funds 2021 £**
Bank charges	52	**52**
Accountancy fees	517	**517**
Independant examiner's fees	150	**150**
	719	**719**

3. Other expenditure (continued)

	Unrestricted funds 2020 £	*Total funds 2020 £*
General expenses	*228*	*228*
Bank charges	*67*	*67*
Accountancy fees	*150*	*150*
Independant examiner's fee	*150*	*150*
	595	*595*

4. Analysis of expenditure by activities

	Grant funding of activities 2021 £	**Total funds 2021 £**
Grants to Institutions Torah Veyirah, Israel	627,000	**627,000**

	Grant funding of activities 2020 £	*Total funds 2020 £*
Grants to Institutions Torah Veyirah, Israel	*909,995*	*909,995*

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

5. Debtors

	2021	*2020*
	£	*£*
Due within one year		
Other debtors	**-**	*14,520*
	-	*14,520*

6. Creditors: Amounts falling due within one year

	2021	*2020*
	£	*£*
Other creditors	**97,285**	*107,905*

7. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021 £	**Total funds 2021 £**
Current assets	53,073	**53,073**
Creditors due within one year	(97,285)	**(97,285)**
Total	(44,212)	**(44,212)**

Analysis of net assets between funds - prior year

	Unrestricted funds 2020 £	*Total funds 2020 £*
Current assets	*14,791*	*14,791*
Creditors due within one year	*(107,905)*	*(107,905)*
Total	*(93,114)*	*(93,114)*

8. Related party transactions

During the period under review, the charity received donations totalling £21,450 (£2020: £35,270) from companies controlled by Mr C Berger, a trustee.

Loan balances amounting to £40,090 were owed to 2 companies controlled by Mr Berger at the balance sheet date.

9. Controlling party

The charity is controlled by the trustees.