

**INSTITUTE FOR DAYANIM**

**Charity Registration No: 1123833**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 APRIL 2025**

**INSTITUTE FOR DAYANIM**  
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**FOR THE YEAR ENDED 30 APRIL 2025**

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**INSTITUTE FOR DAYANIM**

**TRUSTEES**

Mr Philip Goldberg  
Mr Eli Katz  
Mr Jonathan Schonfeld

**OFFICE**

C/o Mordechai Hool  
41 Leaside Crescent  
London NW11 0DA

**INDEPENDENT EXAMINER**

Mordechai Hool ACA FCCA

**BANKERS**

HSBC

**CHARITY NUMBER**

1123833

## **INSTITUTE FOR DAYANIM**

### **TRUSTEES' REPORT**

#### **FOR THE YEAR ENDED 30 APRIL 2025**

The Trustees have pleasure in presenting their Annual Report together with the Financial Statements for the year ended 30 April 2025.

#### **REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS**

Legal and Administrative Information of the Charity is shown on Page 1 of the Financial Statements and forms part of this report.

#### **ORGANISATION STRUCTURE, GOVERNANCE AND MANAGEMENT**

The Charity is governed by a Trust Deed.

The Trustees administer the day-to-day affairs of the Charity. None of the Trustees have any beneficial interest in the Charity.

New Trustees are inducted into the workings of the charity by the current Trustees.

#### **RISK FACTORS**

The Trustees have assessed the major risks to which the Charity is exposed particularly those relating to operations and finances. It is satisfied that the systems are in place to mitigate its exposure to those risks.

#### **OBJECTIVES, AND ACTIVITIES OF THE CHARITY**

The objects of the charity are the advancements of the orthodox Jewish faith and orthodox Jewish religious education and in particular but not exclusively by supporting the charitable activities of the Institute for Dayanim in Jerusalem, Israel.

The Trustees confirm their compliance with the duty to have due regard to the public benefit guidance published by the Charity Commission when reviewing the Charity's aims and objectives and in planning future activities.

#### **ACHIEVEMENT AND PERFORMANCE OF THE CHARITY**

The Charity received donations totalling £47,662 during the year and made grants for the benefit of the Institute for Dayanim aggregating £50,000.

**INSTITUTE FOR DAYANIM**  
**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 30 APRIL 2025**

**FINANCIAL REVIEW**

The financial results of the Charity's activities for the year ended 30 April 2025 are fully reflected in the attached Financial Statements together with the Notes thereon.

**RESERVES POLICY**

Funds are remitted for the benefit of the Institute for Dayanim in Israel on a regular basis and no specific fund is maintained.

**TRUSTEES**

The Trustees who served during the year ended 30 April 2025 were: -

Mr Philip Goldberg  
Mr Eli Katz  
Mr Jonathan Schonfeld

**TRUSTEES' RESPONSIBILITIES**

The Charity's Trustees are responsible for preparing the Trustees' Annual 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 and Wales 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 Charity and of the incoming resources and application of resources of the Charity 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 in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;

**INSTITUTE FOR DAYANIM**  
**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 30 APRIL 2025**

**TRUSTEES' RESPONSIBILITIES (Continued)**

- state whether applicable accounting standards 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 operation.

The Trustees are responsible for keeping proper accounting records that 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 and the Charity (Accounts and Reports) Regulations 2008. The Trustees 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.

**Signed on behalf of the Trustees**

Signed by:  
  
.....85984399D63D440.....  
**Eli Katz – Trustee**

**Date:**        26    **February 2026**

## **INDEPENDENT EXAMINER'S REPORT**

### **TO THE TRUSTEES OF**

### **THE INSTITUTE FOR DAYANIM**

I report on the Financial Statements of the Charity for the year ended 30 April 2025, which are set out on pages 6 to 9.

#### **RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER**

The Charity's Trustees are responsible for the preparation of the Financial Statements. The Charity's Trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

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

#### **BASIS OF INDEPENDENT EXAMINER'S REPORT**

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

#### **INDEPENDENT EXAMINER'S STATEMENT**

In the course of my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in, any material respect, the Trustees have not met the requirements to ensure that:
  - proper accounting records are kept (in accordance with Sections 130 and 131 of the 2011 Act); and
  - Financial Statements are prepared which agree with the accounting records and comply with the accounting requirements of the 2011 Act; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the Financial Statements to be reached.

London:

DocuSigned by:  
*Mordechai Hool*  
3297881548A84FF  
Mr M Hool FCA, FCCA

Date: 26 February 2026

**INSTITUTE FOR DAYANIM**  
**INCOME & EXPENDITURE ACCOUNT**  
**(STATEMENT OF FINANCIAL ACTIVITIES)**  
**FOR THE YEAR ENDED 30 APRIL 2025**

	<b>Total Unrestricted Funds 2025 £</b>	<b>Total Unrestricted Funds 2024 £</b>
<b>Incoming Resources</b>		
Voluntary Income:		
Grants and Donations	47,662	48,958
Bank Interest	103	126
	_____	_____
<b>Total Incoming Resources</b>	<b>47,765</b>	<b>49,084</b>
	_____	_____
<b>Resources Expended</b>		
Charitable Activities:		
Donations Paid	(50,000)	(50,000)
Administrative and Bank Charges	(2,213)	(753)
	_____	_____
<b>Total Resources Expended</b>	<b>(52,213)</b>	<b>(50,753)</b>
	_____	_____
<b>Net Outgoing Resources For The Year</b>	<b>(4,448)</b>	<b>(1,669)</b>
	=====	=====


The notes on pages 8 to 9 form part of these Financial Statements.



**INSTITUTE FOR DAYANIM**  
**BALANCE SHEET AS AT 30 APRIL 2025**

	<u>2025</u> £	<u>2024</u> £
<b>CURRENT ASSETS</b>		
Cash at Bank	8,979	13,427
	_____	_____
<b>NET ASSETS</b>	<u>8,979</u>	<u>13,427</u>
	=====	=====
 <b>Represented by:</b>		
Unrestricted Funds	8,979	13,427
	=====	=====

The Financial Statements were approved by the Board of Trustees on 26 February 2026 and signed on its behalf by

Signed by:  
  
.....  
85934589D83b440...

**ELI KATZ - TRUSTEE**

The notes on pages 8 to 9 form part of these Financial Statements.

**INSTITUTE FOR DAYANIM**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 APRIL 2025**

**1. GENERAL INFORMATION**

The charity is a registered charity in England and Wales and is unincorporated. The address of the principal office is 41 Leaside Crescent, London, NW9 0DA.

The presentation currency of these financial statements is sterling.

**2. STATEMENT OF COMPLIANCE**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

**3. ACCOUNTING POLICIES**

**Basis of preparation**

The financial statements have been prepared on the historical cost basis.

The charity meets the definition of a public benefit entity under FRS 102.

**Going concern**

There are no material uncertainties about the charity's ability to continue.

**Judgements and key sources of estimation uncertainty**

There are no judgements made by the trustees in the application of these accounting policies that have significant effect on the financial statements nor any estimates with a significant risk of material adjustment in the next year.

**Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

**INSTITUTE FOR DAYANIM**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 APRIL 2025**

**3. ACCOUNTING POLICIES (*continued*)**

**Incoming resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured.

Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

**Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

**Financial instruments**

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.