

COMPANY REGISTRATION NUMBER: 13573129

CHARITY REGISTRATION NUMBER: 1197702

Yeshivas Levishei Mordechai Limited

Company Limited by Guarantee

Unaudited Financial Statements

31 August 2025

Yeshivas Levishei Mordechai Limited
Company Limited by Guarantee
Financial Statements
Year ended 31 August 2025

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Yeshivas Levishei Mordechai Limited
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
Year ended 31 August 2025

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 August 2025.

Reference and administrative details

Registered charity name Yeshivas Levishei Mordechai Limited

Charity registration number 1197702

Company registration number 13573129

Principal office and registered office New Burlington House
1075 Finchley Road
NW11 0PU

The trustees

Mr J Schreiber
Mr J Grunfeld
Mr Y Z Friesel

Independent examiner Benny Brenig FCA
Cohen Arnold
New Burlington House
1075 Finchley Road
London
NW11 0PU

Structure, governance and management

The day to day affairs of the charity are administered by Mr Y Z Friesel.

The charitable company is limited by guarantee and as such, its governing documents are its Memorandum and Articles of Association.

All trustees give their time voluntarily and no benefit or expenses were paid to them in the year.

Risk Management

The trustees have identified and reviewed the major risks to which the charity is exposed, in particular those related to the operation and finance of the charity, and are satisfied that systems are in place to manage those risks.

Yeshivas Levishei Mordechai Limited
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report) *(continued)*
Year ended 31 August 2025

Objectives and activities

The objectives of the charity are to advance such charitable purposes (according to the law of England and Wales) as the trustees see fit from time to time, in particular but not limited to, advancing the Jewish religion, advancing Jewish religious education and the alleviation of poverty among the Jewish community.

The charity receives income in the form of voluntary donations.

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

Achievements and performance

The charity was setup during the previous period and the trustees are exploring how best to progress the activities of the charity.

Financial review

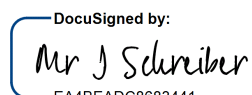
The financial results of the charity's activities for the period ended 31 August 2025 are fully reflected in the attached Financial Statements together with the Notes thereon.

The financial position of the charity is satisfactory.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 18/5/2026 and signed on behalf of the board of trustees by:

DocuSigned by:

EA4BEADC8683441...
Mr J Schreiber
Trustee

Yeshivas Levishei Mordechai Limited
Company Limited by Guarantee
Independent Examiner's Report to the Trustees of Yeshivas Levishei Mordechai
Limited
Year ended 31 August 2025

I report to the trustees on my examination of the financial statements of Yeshivas Levishei Mordechai Limited ('the charity') for the year ended 31 August 2025.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the financial statements 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 and Republic of Ireland (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.

DocuSigned by:

BENNY BRENG

D0E8FC064185497
Benny Brenig FCA
Cohen Arnold
Independent Examiner

New Burlington House
1075 Finchley Road
London
NW11 0PU

18/5/2026

Yeshivas Levishei Mordechai Limited
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)
Year ended 31 August 2025

		2025		2024
		Unrestricted		
	Note	funds	Total funds	Total funds
		£	£	£
Income and endowments				
Donations and legacies	5	67,500	67,500	—
Total income		<u>67,500</u>	<u>67,500</u>	<u>—</u>
Expenditure				
Expenditure on charitable activities	6,7	2,019	2,019	1,140
Total expenditure		<u>2,019</u>	<u>2,019</u>	<u>1,140</u>
Net income/(expenditure) and net movement in funds		<u>65,481</u>	<u>65,481</u>	<u>(1,140)</u>
Reconciliation of funds				
Total funds brought forward		2,326	2,326	3,466
Total funds carried forward		<u>67,807</u>	<u>67,807</u>	<u>2,326</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 6 to 9 form part of these financial statements.

Yeshivas Levishei Mordechai Limited
Company Limited by Guarantee
Statement of Financial Position
31 August 2025

	Note	2025 £	£	2024 £	£
Current assets					
Cash at bank and in hand		69,487		2,326	
Creditors: amounts falling due within one year	11	<u>1,680</u>		<u>—</u>	
Net current assets			<u>67,807</u>		<u>2,326</u>
Total assets less current liabilities			<u>67,807</u>		<u>2,326</u>
Net assets			<u>67,807</u>		<u>2,326</u>
Funds of the charity					
Unrestricted funds			<u>67,807</u>		<u>2,326</u>
Total charity funds	12		<u>67,807</u>		<u>2,326</u>

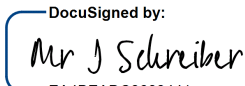
For the year ending 31 August 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 18/5/2026....., and are signed on behalf of the board by:

DocuSigned by:

 EA4BEADC8683441...
 Mr J Schreiber
 Trustee

The notes on pages 6 to 9 form part of these financial statements.

Yeshivas Levishei Mordechai Limited

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 August 2025

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is New Burlington House, 1075 Finchley Road, NW11 0PU.

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 Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling (rounded to the nearest pound), which is the functional currency of the entity.

Going concern

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

Fund accounting

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

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment. There are no such funds.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds. There are no such funds.

Incoming resources

All income is 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.

Yeshivas Levishei Mordechai Limited
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 August 2025

3. Accounting policies *(continued)*

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 raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- 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.

Debt instruments are subsequently measured at amortised cost.

4. Limited by guarantee

The charitable company is incorporated in England and Wales and is limited by guarantee.

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Donations				
Donations received	<u>67,500</u>	<u>67,500</u>	<u>—</u>	<u>—</u>

Yeshivas Levishei Mordechai Limited
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 August 2025

6. Expenditure on charitable activities by fund type

	Unrestricted Funds	Total Funds 2025	Unrestricted Funds	Total Funds 2024
	£	£	£	£
Support costs	<u>2,019</u>	<u>2,019</u>	<u>1,140</u>	<u>1,140</u>

7. Expenditure on charitable activities by activity type

	Support costs	Total funds 2025	Total fund 2024
	£	£	£
Charitable activity	<u>2,019</u>	<u>2,019</u>	<u>1,140</u>

8. Independent examination fees

	2025	2024
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,680</u>	<u>—</u>

9. Staff costs

The average head count of employees during the year was Nil (2024: Nil).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

10. Trustee remuneration and expenses

All trustees give their time voluntarily and no benefits or expenses were paid to them in the year.

11. Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	<u>1,680</u>	<u>—</u>

Yeshivas Levishei Mordechai Limited
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 August 2025

12. Analysis of charitable funds

Unrestricted funds

	At 1 September 2024 £	Income £	Expenditure £	At 31 August 2025 £
General funds	<u>2,326</u>	<u>67,500</u>	<u>(2,019)</u>	<u>67,807</u>

	At 1 September 2023 £	Income £	Expenditure £	At 31 August 2024 £
General funds	<u>3,466</u>	<u>—</u>	<u>(1,140)</u>	<u>2,326</u>

13. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2025 £
Current assets	69,487	69,487
Creditors less than 1 year	<u>(1,680)</u>	<u>(1,680)</u>
Net assets	<u>67,807</u>	<u>67,807</u>

	Unrestricted Funds £	Total Funds 2024 £
Current assets	2,326	2,326
Creditors less than 1 year	<u>—</u>	<u>—</u>
Net assets	<u>2,326</u>	<u>2,326</u>