

COMPANY REGISTRATION NUMBER: 14341099
CHARITY REGISTRATION NUMBER: 1203701

Yad Moshe Limited
Company Limited by Guarantee
Financial Statements
30 September 2025

COHEN ARNOLD
Chartered accountants& statutory auditor
New Burlington House
1075 Finchley Road
LONDON
NW11 0PU

Yad Moshe Limited
Company Limited by Guarantee
Financial Statements
Year ended 30 September 2025

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Yad Moshe Limited
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
Year ended 30 September 2025

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 30 September 2025.

Reference and administrative details

Registered charity name	Yad Moshe Limited
Charity registration number	1203701
Company registration number	14341099
Principal office and registered office	New Burlington House 1075 Finchley Road NW11 0PU London
The trustees	Mr D Litke Mrs S Wolfish Mr M Ball
Auditor	Cohen Arnold Chartered accountants & statutory auditor New Burlington House 1075 Finchley Road LONDON NW11 0PU

Structure, governance and management

The charity is constituted as a company Limited by guarantee and is therefore governed by its Memorandum and Articles of Association.

The day-to-day affairs of the charity are administered by the trustees. The trustees, who are also the directors, do not have any beneficial interest in the charity.

Objectives and activities

Objectives

The charity's objectives are the advancement and furtherance of the Jewish religion and the Jewish religious education and the alleviation of poverty among the Jewish community and throughout the world.

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 further activities.

Activities

The main activity of the charity is grant making in furtherance of the charity's objectives

Yad Moshe Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 30 September 2025

Achievements and performance

The aggregate donations made during the year was £1,957,022. No change of activities is envisaged in the immediate future.

The financial results of the charity for the period ended 30 September 2025 are fully reflected in the attached financial statements together with the notes thereon.

Financial review

The trustees aim to maintain reserves in order that they can continue to fulfill the objectives of the charity.

As at 30 September 2025 the charity's Unrestricted Funds were £1,928 in deficit. The funds returned to a surplus soon after year end.

Risk Policy

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

Plans for future periods

The charity plans continuing the activities outlined above in the forthcoming years subject to satisfactory incoming resources.

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, 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).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the 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 in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- 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 Companies Act 2006. 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.

Yad Moshe Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 30 September 2025

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 8 July 2026 and signed on behalf of the board of trustees by:

DocuSigned by:

E977AC07210248A...
Mr D Litke
Trustee

Yad Moshe Limited**Company Limited by Guarantee****Independent Auditor's Report to the Members of Yad Moshe Limited****Year ended 30 September 2025**

Opinion

We have audited the financial statements of Yad Moshe Limited (the 'charity') for the year ended 30 September 2025 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 30 September 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Yad Moshe Limited**Company Limited by Guarantee****Independent Auditor's Report to the Members of Yad Moshe Limited** *(continued)***Year ended 30 September 2025**

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Yad Moshe Limited**Company Limited by Guarantee****Independent Auditor's Report to the Members of Yad Moshe Limited** *(continued)***Year ended 30 September 2025**

Auditor's responsibilities for the audit of the financial statements

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We obtained an understanding of the legal and regulatory frameworks that are applicable to the charity through discussion with the trustees and identified financial reporting legislation and charity legislation as being most significant to these financial statements.

We communicated these identified frameworks amongst our audit team and remained alert to any indications of non-compliance throughout the audit. We ensured that the engagement team had sufficient competence and capability to identify or recognise non-compliance with the laws and regulations.

We discussed with the trustees the policies and procedures regarding compliance with these legal and regulatory frameworks.

We assessed the susceptibility of the charity's financial statements to material misstatement due to non-compliance with legal and regulatory frameworks, including how fraud might occur, by enquiry with the trustees during the planning and finalisation phases stages of our audit. The susceptibility to such material misstatement was determined to be low.

Based on this understanding, we designed our audit procedures to identify non-compliance with the identified legal and regulatory frameworks, which were part of our procedures on the related financial statement items.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
 - Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
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Yad Moshe Limited

Company Limited by Guarantee

Independent Auditor's Report to the Members of Yad Moshe Limited *(continued)*

Year ended 30 September 2025

- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

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

DocuSigned by:

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David Goldberg (Senior Statutory Auditor)

For and on behalf of
Cohen Arnold
Chartered accountants & statutory auditor
New Burlington House
1075 Finchley Road
LONDON
NW11 0PU

8 July 2026

Yad Moshe Limited**Company Limited by Guarantee****Statement of Financial Activities
(including income and expenditure account)****Year ended 30 September 2025**

		2025	2024
		Unrestricted funds	Total funds
	Note	£	£
Income and endowments			
Donations and legacies	5	1,954,870	7,355
Total income		<u>1,954,870</u>	<u>7,355</u>
Expenditure			
Expenditure on charitable activities	6,7	1,962,164	1,989
Total expenditure		<u>1,962,164</u>	<u>1,989</u>
Net (expenditure)/income and net movement in funds		<u>(7,294)</u>	<u>5,366</u>
Reconciliation of funds			
Total funds brought forward		5,366	—
Total funds carried forward		<u>(1,928)</u>	<u>5,366</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 11 to 14 form part of these financial statements.

Yad Moshe Limited
Company Limited by Guarantee
Statement of Financial Position
30 September 2025

	Note	2025 £	2024 £
Current assets			
Cash at bank and in hand		4,072	6,566
Creditors: amounts falling due within one year	10	<u>6,000</u>	<u>1,200</u>
Net current liabilities		<u>(1,928)</u>	<u>5,366</u>
Total assets less current liabilities		<u>(1,928)</u>	<u>5,366</u>
Net liabilities		<u>(1,928)</u>	<u>5,366</u>
Funds of the charity			
Unrestricted funds		<u>(1,928)</u>	<u>5,366</u>
Total charity funds	11	<u>(1,928)</u>	<u>5,366</u>

For the year ending 30 September 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 8 July 2026, and are signed on behalf of the board by:

DocuSigned by:

 E977AC07210248A...
Mr D Litke
 Trustee

The notes on pages 11 to 14 form part of these financial statements.

Yad Moshe Limited**Company Limited by Guarantee****Statement of Cash Flows****Year ended 30 September 2025**

	2025	2024
	£	£
Cash flows from operating activities		
Net (expenditure)/income	(7,294)	5,366
<i>Adjustments for:</i>		
Interest payable and similar charges	72	6
Accrued expenses	<u>4,800</u>	<u>1,200</u>
Cash generated from operations	(2,422)	6,572
Interest paid	<u>(72)</u>	<u>(6)</u>
Net cash (used in)/from operating activities	<u>(2,494)</u>	<u>6,566</u>
Net (decrease)/increase in cash and cash equivalents	(2,494)	6,566
Cash and cash equivalents at beginning of year	<u>6,566</u>	<u>—</u>
Cash and cash equivalents at end of year	<u><u>4,072</u></u>	<u><u>6,566</u></u>

The notes on pages 11 to 14 form part of these financial statements.

Yad Moshe Limited**Company Limited by Guarantee****Notes to the Financial Statements****Year ended 30 September 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, London.

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 income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

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

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. There are no areas involving a high degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements.

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.

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.

Yad Moshe Limited**Company Limited by Guarantee****Notes to the Financial Statements** *(continued)***Year ended 30 September 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. The following specific policies are applied to particular categories of income:

- 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.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

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.

4. Limited by guarantee

The charity is a company limited by guarantee. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

Yad Moshe Limited**Company Limited by Guarantee****Notes to the Financial Statements** *(continued)***Year ended 30 September 2025****5. Donations and legacies**

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Donations				
Donations	<u>1,954,870</u>	<u>1,954,870</u>	<u>7,355</u>	<u>7,355</u>

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Grants payable	1,957,022	1,957,022	–	–
Support costs	<u>5,142</u>	<u>5,142</u>	<u>1,989</u>	<u>1,989</u>
	<u>1,962,164</u>	<u>1,962,164</u>	<u>1,989</u>	<u>1,989</u>

7. Expenditure on charitable activities by activity type

	Grant funding of activities £	Support costs £	Total funds 2025 £	Total fund 2024 £
Grants payable	1,957,022	–	1,957,022	–
Governance costs	<u>–</u>	<u>5,142</u>	<u>5,142</u>	<u>1,989</u>
	<u>1,957,022</u>	<u>5,142</u>	<u>1,962,164</u>	<u>1,989</u>

All grants were paid to Lechol Milei D'Meitav and went towards the relief of poverty and furtherance of Jewish religious education.

8. 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).

9. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

10. Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	<u>6,000</u>	<u>1,200</u>

Yad Moshe Limited**Company Limited by Guarantee****Notes to the Financial Statements** *(continued)***Year ended 30 September 2025****11. Analysis of charitable funds****Unrestricted funds**

	At 1 October 2024	Income	Expenditure	At 30 September 2025
	£	£	£	£
General funds	<u>5,366</u>	<u>1,954,870</u>	<u>(1,962,164)</u>	<u>(1,928)</u>

	At 1 October 2023	Income	Expenditure	At 30 September 2024
	£	£	£	£
General funds	<u>—</u>	<u>7,355</u>	<u>(1,989)</u>	<u>5,366</u>

12. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2025
	£	£
Current assets	4,072	4,072
Creditors less than 1 year	<u>(6,000)</u>	<u>(6,000)</u>
Net liabilities	<u>(1,928)</u>	<u>(1,928)</u>

	Unrestricted Funds	Total Funds 2024
	£	£
Current assets	6,566	6,566
Creditors less than 1 year	<u>(1,200)</u>	<u>(1,200)</u>
Net liabilities	<u>5,366</u>	<u>5,366</u>

13. Analysis of changes in net debt

	At 1 Oct 2024	Cash flows	At 30 Sep 2025
	£	£	£
Cash at bank and in hand	<u>6,566</u>	<u>(2,494)</u>	<u>4,072</u>

14. Related parties

There were no related party transactions during the period under review.