

COMPANY REGISTRATION NUMBER: 14127910

CHARITY REGISTRATION NUMBER: 1203714

**Mosdos Toldos Aron Ltd**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**31 March 2024**

**BRINDLEY GOLDSTEIN LIMITED**

Chartered accountants

103 High Street

Waltham Cross

Herts

EN8 7AN

# **Mosdos Toldos Aron Ltd**

## **Company Limited by Guarantee**

### **Financial Statements**

**Period from 1 June 2023 to 31 March 2024**

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# **Mosdos Toldos Aron Ltd**

## **Company Limited by Guarantee**

### **Directors' Annual Report (Incorporating the Director's Report)**

#### **Period from 1 June 2023 to 31 March 2024**

The directors, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the period ended 31 March 2024.

#### **Reference and administrative details**

**Registered charity name** Mosdos Toldos Aron Ltd

**Charity registration number** 1203714

**Company registration number** 14127910

**Principal office and registered office** 14 Carlton Mansions  
Holmleigh Road  
London  
N165PX

#### **The directors**

Mr Just  
Mr Liebenthal  
Mr Goldstein

**Independent examiner** Brindley Goldstein Limited  
103 High Street  
Waltham Cross  
Herts  
EN8 7AN

#### **Structure, governance and management**

The charity was constituted Deed of Trust dated 22 May 2022. The day-to-day affairs of the company are administered by the trustees. It is not the intention of the trustees to appoint any new trustees. Should the situation change in the future, the trustees will apply suitable recruitment induction and training procedures

#### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

#### **Objectives and activities**

The objective of the charity are the prevention or relief of poverty, advancement of the orthodox Jewish religion and relief and care for the disabled. The charity has given due regard to the Charity Commission's guidance on public benefit.

#### **Achievements and performance**

The trustees are satisfied with the results for the period. Incoming resources for the period amounted to £420,009 (2023: £19,625).

# **Mosdos Toldos Aron Ltd**

## **Company Limited by Guarantee**

### **Directors' Annual Report (Incorporating the Director's Report) *(continued)***

**Period from 1 June 2023 to 31 March 2024**

#### **Financial review**

The trustees retain reserves as necessary and where appropriate, consolidate funds in order to finance the operation of the Charity, and to make payments as appropriate.

#### **Reserves policy**

The trustees ensure that the charity has sufficient reserves to cover anticipated outgoings, In addition the trustees have received undertakings from local supporters to cover any deficit should such occasion arise. Reserves at the period end amounted to £25,952 (2023: £19,625).

#### **Small company provisions**

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

The directors' annual report was approved on 14 August 2024 and signed on behalf of the board of trustees by:

Mr Just  
Director

# **Mosdos Toldos Aron Ltd**

## **Company Limited by Guarantee**

### **Independent Examiner's Report to the Directors of Mosdos Toldos Aron Ltd**

#### **Period from 1 June 2023 to 31 March 2024**

I report to the directors on my examination of the financial statements of Mosdos Toldos Aron Ltd ('the charity') for the period ended 31 March 2024.

#### **Responsibilities and basis of report**

As the directors 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**

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 the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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).

# **Mosdos Toldos Aron Ltd**

## **Company Limited by Guarantee**

### **Independent Examiner's Report to the Directors of Mosdos Toldos Aron Ltd** *(continued)*

#### **Period from 1 June 2023 to 31 March 2024**

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.

Brindley Goldstein Limited  
Independent Examiner

103 High Street  
Waltham Cross  
Herts  
EN8 7AN

14 Aug 24

# Mosdos Toldos Aron Ltd

## Company Limited by Guarantee

### Statement of Financial Activities (including income and expenditure account)

Period from 1 June 2023 to 31 March 2024

		Period from 1 Jun 23 to 31 Mar 24	Year to 31 May 23
		Unrestricted funds	Total funds
	Note	£	£
<b>Income and endowments</b>			
Donations and legacies	5	418,239	19,625
Charitable activities	6	1,770	—
<b>Total income</b>		<u>420,009</u>	<u>19,625</u>
<b>Expenditure</b>			
Expenditure on charitable activities	7,8	413,682	—
<b>Total expenditure</b>		<u>413,682</u>	<u>—</u>
<b>Net income and net movement in funds</b>		<u>6,327</u>	<u>19,625</u>
<b>Reconciliation of funds</b>			
Total funds brought forward		19,625	—
<b>Total funds carried forward</b>		<u>25,952</u>	<u>19,625</u>

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

**Mosdos Toldos Aron Ltd**  
**Company Limited by Guarantee**  
**Statement of Financial Position**

**31 March 2024**

	Note	31 Mar 24 £	£	31 May 23 £
<b>Current assets</b>				
Debtors	11	19,567		17,855
Cash at bank and in hand		<u>6,385</u>		<u>1,770</u>
		<b>25,952</b>		<b>19,625</b>
<b>Net current assets</b>			<b>25,952</b>	<b>19,625</b>
<b>Total assets less current liabilities</b>			<b>25,952</b>	<b>19,625</b>
<b>Funds of the charity</b>				
Unrestricted funds			<b>25,952</b>	<b>19,625</b>
<b>Total charity funds</b>	12		<b>25,952</b>	<b>19,625</b>

For the period ending 31 March 2024 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 period 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 14 Aug 24, and are signed on behalf of the board by:

Mr Just  
Director



**Mosdos Toldos Aron Ltd**  
**Company Limited by Guarantee**

**Statement of Cash Flows**

**Period from 1 June 2023 to 31 March 2024**

	<b>31 Mar 24</b>	31 May 23
	<b>£</b>	£
<b>Cash flows from operating activities</b>		
Net income	<b>6,327</b>	19,625
<i>Changes in:</i>		
Trade and other debtors	<b>(1,712)</b>	(17,855)
Cash generated from operations	<b><u>4,615</u></b>	<u>1,770</u>
Net cash from operating activities	<b><u>4,615</u></b>	<u>1,770</u>
<b>Net increase in cash and cash equivalents</b>	<b>4,615</b>	1,770
<b>Cash and cash equivalents at beginning of period</b>	<b><u>1,770</u></b>	—
<b>Cash and cash equivalents at end of period</b>	<b><u>6,385</u></b>	<u>1,770</u>

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

**Mosdos Toldos Aron Ltd**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements**

**Period from 1 June 2023 to 31 March 2024**

**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 14 Carlton Mansions, Holmleigh Road, London, N165PX.

**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.

**Disclosure exemptions**

Disclosures in respect of financial instruments have not been presented.

**Judgements and key sources of estimation uncertainty**

There are no judgements and estimates

**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 directors 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.

# Mosdos Toldos Aron Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Period from 1 June 2023 to 31 March 2024

#### 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.

##### Financial instruments

A financial asset or a financial liability is recognised only when the charity 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.

# Mosdos Toldos Aron Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Period from 1 June 2023 to 31 March 2024

#### 3. Accounting policies *(continued)*

##### Financial instruments *(continued)*

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.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

#### 4. Limited by guarantee

The company is limited by guarantee and has no share capital. Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

#### 5. Donations and legacies

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
<b>Donations</b>				
Donations Received	418,239	418,239	19,625	19,625

# Mosdos Toldos Aron Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Period from 1 June 2023 to 31 March 2024

#### 6. Charitable activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Sale of goods/services as part of direct charitable activities	<u>1,770</u>	<u>1,770</u>	<u>—</u>	<u>—</u>

#### 7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Charitable activities	<u>413,682</u>	<u>413,682</u>	<u>—</u>	<u>—</u>

#### 8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Total funds 2024 £	Total fund 2023 £
Charitable activities	<u>413,682</u>	<u>413,682</u>	<u>—</u>

#### 9. Independent examination fees

	Period from 1 Jun 23 to 31 Mar 24 £	Year to 31 May 23 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>600</u>	<u>600</u>

#### 10. Trustee remuneration and expenses

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

No trustees expenses have been incurred.

#### 11. Debtors

	31 Mar 24 £	31 May 23 £
Trade debtors	<u>—</u>	17,855
Other debtors	<u>19,567</u>	<u>—</u>
	<u>19,567</u>	<u>17,855</u>

# Mosdos Toldos Aron Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Period from 1 June 2023 to 31 March 2024

#### 12. Analysis of charitable funds

##### Unrestricted funds

	At 1 June 2023	Income	Expenditure	At 31 March 2024
	£	£	£	£
General funds	<u>19,625</u>	<u>420,009</u>	<u>(413,682)</u>	<u>25,952</u>

	At 1 June 2022	Income	Expenditure	At 31 May 2023
	£	£	£	£
General funds	<u>—</u>	<u>19,625</u>	<u>—</u>	<u>19,625</u>

#### 13. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2024
	£	£
Current assets	<u>25,952</u>	<u>25,952</u>

	Unrestricted Funds	Total Funds 2023
	£	£
Current assets	<u>39,250</u>	<u>39,250</u>

#### 14. Analysis of changes in net debt

	At 1 Jun 2023	Cash flows	At 31 Mar 2024
	£	£	£
Cash at bank and in hand	<u>1,770</u>	<u>4,615</u>	<u>6,385</u>