Charity registration number: 1057220

HOD CHARITABLE TRUST
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

HOD CHARITABLE TRUST
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The trustees present their report and the financial statements for the year ended 31 December 2025.

Objectives and Activities

Aims and Objectives
The HOD Charitable Trust was established in the UK by the Trust deed dated 14 July 1996. The Objects of the Order include:
- The relief of the sick, the physical or mentally disabled and the elderly;
- The provision of relief for victims of disasters; and
- The relief of poverty.

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)'.

Public Benefit
During the year a number of events were held to raise funds for charitable purposes, various community service activities were undertaken and funds were distributed to several charitable causes.
The Trustees confirm that they have complied with the duty in the Charities Act to have due regard to the Charity Commissions general guidance on public benefit.

The Trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission’s guidance on public benefit.

Organisational structure and decision making policies
These accounts incorporate the results of:
- The Hebrew Order of David (International) (UK) Governing Lodge;
- The Hebrew Order of David (International) Lodge London No1;
- The Hebrew Order of David (International) Yitzhak Rabin Lodge London (No2);
- The Hebrew Order of David (International) Lodge London No4;

The Financial Statements are prepared in accordance with the Companies Act 2006 and the Statement of Recommended Practice on Accounting and Reporting by Charities (SORP FRS 102). Further reference and administrative details are given on page 1.

Achievements and Performance

Main Achievements
The Charity is controlled by a Governing Lodge comprising elected members (including the Trustees). The Governing Lodge is continually involved in co-coordinating and monitoring the affairs and activities of the Charity.
The Charity has during the year arranged events aimed at both charitable fund raising and services to the community. This has helped make a positive impact on the lives of the ultimate beneficiaries.

Financial Review

Financial Position
The charity remains in a positive financial position at the end of the year.

Reserves Policy
There is no specific policy to hold reserves. Reserves held at the year-end totalled £147,524 (2024: £133,784).

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.

Structure, Governance and Management

Constitution

HOD Charitable Trust is a registered charity, number 1057220, and is constituted under a Trust Deed. Under the Constitution, adopted on the 28th day of September 1995, as amended, the principal object of the charity is the relief of the sick, disabled, elderly, victims of disaster and poverty. This is achieved through service to the community and donations to charitable causes and organisations.

Methods of appointment or election of Trustees
The Trustees of the Governing Lodge of HOD (International) in the United Kingdom are appointed from time to time under the Constitution. The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust Deed.

Organisational structure and decision making policies

The following Trustees of the Governing Lodge of the Hebrew Order of David served during the year to 31 December 2025:

Laurence David Gishen - Chair
Anton Teper
David Migdal (Appointed 7/9/25)
Stephen Hubert (Resigned 7/9/2025)
Howard Panas (Resigned 7/9/2025)
Michael Joel Tannenbaum (Resigned 7/9/2025)

The following Trustees of the Governing Lodge of the Hebrew Order of David was appointed after the year end but before these accounts were signed.

David Berlin (Appointed 28/4/26)

The Grand President of HOD (International) is an ex officio officer of Governing Lodge but is not a Trustee.

Reference and Administrative Details

Charity Number
1057220

Principal Address
Highfield House Theobald Street
Radlett
Hertfordshire
WD7 7LT

Independent Examiner
Mark J Roberts FCA
MJ Roberts Associates Ltd
142 Station Road
London
E4 6AN

Bankers
Lloyds Bank plc
1 Stanmore Hill
Stanmore
Middlesex
HA7 4BL

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 year 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.

The Trustees' report was approved by the board of trustees and signed on its behalf by:



Laurence David Gishen
Chair of Trustees
28/10/2026

HOD CHARITABLE TRUST
Independent Examiner's Report to the Trustees of HOD CHARITABLE TRUST
For The Year Ended 31 December 2025

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

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.



Mark J Roberts FCA
28/10/2026
MJ Roberts Associates Ltd
142 Station Road
London
E4 6AN

HOD CHARITABLE TRUST
Statement of Financial Activities
For The Year Ended 31 December 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME FROM:					
Donations and subscriptions	3	22,755	2,933	25,688	33,130
Charitable activities:					
Fundraising events		-	48,207	48,207	47,617
Investments		1,801	1,197	2,998	3,663
		24,556	52,337	76,893	84,410
EXPENDITURE ON:					
Raising funds	4	(20,876)	(52)	(20,928)	(47,921)
Charitable activities:	4				
Donations distributed		-	(23,639)	(23,639)	(16,892)
Cost of fundraising events		-	(18,324)	(18,324)	-
		(20,876)	(42,015)	(62,891)	(64,813)
NET INCOME		3,680	10,322	14,002	19,597
NET MOVEMENT IN FUNDS		3,680	10,322	14,002	19,597
RECONCILIATION OF FUNDS:					
Total funds brought forward as previously stated		75,571	58,213	133,784	114,187
Prior year adjustment		(2,778)	2,516	(262)	-
Total funds brought forward as restated		72,793	60,729	133,522	114,187
TOTAL FUNDS CARRIED FORWARD	10	76,473	71,051	147,524	133,784

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

HOD CHARITABLE TRUST
Statement of Financial Position
As At 31 December 2025

	Notes	Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
		£	£	£	£
CURRENT ASSETS					
Debtors	7	8,000	-	8,000	4,000
Investments	8	30,000	20,000	50,000	50,000
Cash at bank and in hand		50,222	45,730	95,952	89,853
		88,222	65,730	153,952	143,853
Creditors: Amounts Falling Due Within One Year	9	(11,749)	5,321	(6,428)	(10,069)
NET CURRENT ASSETS		**76,473**	**71,051**	**147,524**	**133,784**
FUNDS OF THE CHARITY					
Restricted Funds				71,051	58,213
Unrestricted Funds				76,473	75,571
TOTAL FUNDS	10			**147,524**	**133,784**

On behalf of the board



Laurence David Gishen
Chair of Trustees
28/10/2026

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

1. General Information

HOD Charitable Trust is an unincorporated charity registered in England and Wales with the registration number 1057220. The registered and principal office address is 22 Elmgate Gardens, Edgware, Middlesex, HA8 9RT

The principal activities of the charity are as stated in the trustees' report

2. Accounting Policies

2.1. Early Adoption of Amendments to FRS 102 (Periodic Review 2024) and the Charities SORP (2026)

2.2. Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting standard 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 in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn

HOD Charitable Trust meets the definition of a public entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy

2.3. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

2.4. Financial Instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially at transaction value and subsequently measured at their settlement value.

2.5. Interest Receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally notification of the interest paid or payable by the institution with whom the funds are deposited.

3. Income from Donations and Legacies

	Unrestricted funds £	Restricted funds £	2025 Total funds £
Donations and gifts	-	2,933	2,933
Member subscriptions and sponsorships	18,755	-	18,755
Gift aid	4,000	-	4,000
	22,755	2,933	25,688

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 can be measured reliably.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Income is initially recognised when the charity is entitled to the income and it is probable that the income will be received. Usually, cash donations end up being recognised on receipts.

4. Analysis of Expenditure

			2025
	Activities undertaken directly	**Support costs**	**Total**
	£	**£**	**£**
Raising funds	-	20,928	20,928
Donations distributed	-	23,639	23,639
Costs from fundraising events	18,324	-	18,324
	18,324	44,567	62,891

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 reliably be measured. 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 raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

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

5. Independent Examiner's Remuneration

Fees payable to the Charity's independent examiner for the independent examination of the Chairty's annual accounts

	2025	2024
	£	£
Independent examination of the financial statements	1,500	2,501

6. Average Number of Employees

Average number of employees during the year was: NIL (2024: NIL)

7. Debtors

	2025	2024
	£	£
Due within one year		
Other debtors (Gift Aid)	8,000	4,000

Trade and other debtors are recognised at the settlement value. Prepayments are valued at the amount net of prepaid.

8. Current Asset Investments

	2025	2024
	£	£
Investments	50,000	50,000

9. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Other creditors	-	4,282
Accruals and deferred income	6,428	5,787
	6,428	10,069

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 in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the services it must provide.

Provisions are measured at the best estimate of the amounts to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

10. Movement in Funds

	As at 1 January 2025	Prior year adjustment	Income	Expenditure	As at 31 December 2025
	£	£	£	£	£
Unrestricted funds					
General:					
General unrestricted fund	75,571	(2,778)	24,556	(20,876)	76,473
Restricted funds					
General Fund	58,213	2,516	52,337	(42,015)	71,051
Total funds	133,784	(262)	76,893	(62,891)	147,524

	As at 1 January 2024	Income	Expenditure	As at 31 December 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	71,953	27,000	(23,382)	75,571
Restricted funds				
General Fund	42,234	57,410	(41,431)	58,213
Total funds	114,187	84,410	(64,813)	133,784

11. Transactions with Trustees

None of the Trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.
The charity allows for authorised Trustees who are organising an event to make purchases for these events on their personal credit cards. All event expenses paid for by trustees are then reimbursed after the event. The trustees contribute their time solely on a voluntary basis and receive no remuneration for this.

	2025	2024
	£	£
Other Expenses	11539	21,676

Number of Trustees reimbursed for expenses during the year was 4 (2024: 4)

12. Related Party Disclosures

There have been no related party transactions in the reporting period that require disclosure, except for those disclosed in the Transactions with Trustees note.

HOD CHARITABLE TRUST
Detailed Statement of Financial Activities
For The Year Ended 31 December 2025

	2025 Total funds £	2024 Total funds £
INCOME FROM:		
Donations and legacies		
Donations and gifts	2,933	5,432
Membership subscriptions	18,755	23,698
Gift aid	4,000	4,000
	25,688	33,130
Charitable Activities:		
Income from fundraising events		
Income from charitable activities	48,207	47,617
	48,207	47,617
Investments		
Interest from other current asset investments - unlisted	2,998	3,663
	2,998	3,663
	76,893	84,410
EXPENDITURE ON:		
Raising funds		
Cost of raising funds type A	-	(26,263)
Travel and subsistence expenses	(3,500)	-
Rent	(7,000)	(7,000)
Insurance	(213)	(213)
Accountancy fees	(1,500)	(2,502)
Subscriptions	(117)	-
Bank charges	(92)	(87)
Miscellaneous expenses	(198)	975
Sundry expenses	(235)	(2,025)
Non members events and presentations	-	(2,837)
Table Lodge meetings	(6,302)	(7,044)
Presentations	(1,188)	(314)
Capitation	(583)	(611)
	(20,928)	(47,921)
Charitable Activities:		
Membership subscriptions and donations		
Cost of raising voluntary income	-	(16,892)
Charitable donations	(23,639)	-
	(23,639)	(16,892)
Income from fundraising events		
Cost of raising funds type A	(18,324)	-
	(18,324)	-
	(62,891)	(64,813)
NET INCOME	**14,002**	**19,597**