REGISTERED COMPANY NUMBER: 07868130 (England and Wales)
REGISTERED CHARITY NUMBER: 1146150

Report of the Trustees and

Unaudited Financial Statements
FOR THE YEAR ENDED
31 December 2025

for

MOISHE HOUSE

Melinek Fine LLP
Chartered Accountants
First Floor, Winston House
349 Regents Park Road
London
N3 1DH

MOISHE HOUSE

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FOR THE YEAR ENDED 31 DECEMBER 2025

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Report of the Trustees
FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2025. The trustees have adopted the provisions of 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) (effective 1 January 2019).

Moishe House envisions a world where young adulthood is one of the most exciting and vibrant stages of Jewish life.

Moishe House provides opportunities for young adults to be community builders and engage their peers in Jewish life, Jewish education and community service on a regular basis, increasing young adults' connections to Jewish community and life. The programs take place primarily in homes, but also in other public space and retreat locations.

More information about activities at Moishe House can be found on its website www.moishehouse.org.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the Charity are to advance the Jewish faith, in particular but not exclusively amongst young adults by encouraging them to explore and deepen their understanding, knowledge and practice of Judaism.

Moishe House is envisioned as the global leader of pluralistic Jewish life for adults in their 20s. They facilitate a wide range of experiences, so that the students have the leadership knowledge and community to enrich their Jewish journeys.

Public benefit

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities and setting the grantmaking policy.

Volunteers

There were 23 volunteers during the year.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

Moishe House has received grants during the current financial year from various individuals and charitable institutions. With these grants they were able to achieve their charitable objectives.

FINANCIAL REVIEW

Financial position

During the year the charity had total incoming resources, including grants from Moishe House Foundation, of £238,276 (2024: £309,969) and total charitable expenditure of £124,486 (2024: £123,836). At the balance sheet date the charity had unrestricted funds of £ 460,658(2024: £346,868). The trustees are satisfied with the charity's financial position and its ability to continue to pursue its charitable objectives for the foreseeable future..

Principal funding sources

Funding resources are mainly derived from the parent company Moishe Foundation, a charity registered in the USA as well as receiving grants from UK charitable foundations. The charity also receives donations from individuals.

Reserves policy

The charity aims to maintain reserves in order that it is in a position to continue pursuing its objectives.

FUTURE PLANS

The charity will continue to seek its objectives by providing a wide range of experiences for students to enrich their Jewish journeys.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

Those persons notified to the Registrar of Companies as the first directors of the company shall be the first Trustees.

Any person who is willing to act as a Trustee, and who would not be disqualified from acting under the provisions of Article 27, may be appointed to be a Trustee by a member serving written notice on the Charity.

Organisational structure

Any decision of the Trustees must be either by decision of a majority of the trustees present and voting at a quorate Trustees' meeting (subject to Article 19), or a unanimous decision taken in accordance with Article 20.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07868130 (England and Wales)

Registered Charity number

1146150

Registered office

First Floor, Winston House
349 Regents Park Road
London
N3 1DH

Trustees

Mr G Z Smith
Ms M Kuperard (resigned 13.1.25)
Mr J Shane
Mr M Kreimerman

Independent Examiner

Melinek Fine LLP
Chartered Accountants
First Floor, Winston House
349 Regents Park Road
London
N3 1DH

Approved by order of the board of trustees on 23 September 2026 and signed on its behalf by:

Mr G Z Smith - Trustee

Independent examiner's report to the trustees of Moishe House ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2025.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts 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 your 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 Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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.

Daniel Fine FCA

Melinek Fine LLP
Chartered Accountants
First Floor, Winston House
349 Regents Park Road
London
N3 1DH

23 September 2026

MOISHE HOUSE

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	**2025 Unrestricted fund £**	2024 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		**237,508**	309,414
Investment income	2	**768**	555
Total		**238,276**	309,969
EXPENDITURE ON			
Charitable activities			
Charitable activities		**124,486**	123,836
NET INCOME		**113,790**	186,133
RECONCILIATION OF FUNDS			
Total funds brought forward		**346,868**	160,735
TOTAL FUNDS CARRIED FORWARD		**460,658**	346,868

The notes form part of these financial statements

Balance Sheet
31 DECEMBER 2025

	Notes	2025 Unrestricted fund £	2024 Total funds £
FIXED ASSETS			
Tangible assets	6	**882**	-
CURRENT ASSETS			
Cash at bank		**462,476**	349,568
CREDITORS			
Amounts falling due within one year	7	**(2,700)**	(2,700)
NET CURRENT ASSETS		**459,776**	346,868
TOTAL ASSETS LESS CURRENT LIABILITIES		**460,658**	346,868
NET ASSETS		**460,658**	346,868
FUNDS			
Unrestricted funds		**460,658**	346,868
TOTAL FUNDS		**460,658**	346,868

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 23 September 2026 and were signed on its behalf by:

Mr G Z Smith - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Financial Reporting Standard 102 - reduced disclosure exemptions
The charitable company has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Changes in accounting policies
There are no significant changes to accounting policies or reclassifications of any figures due to amendments to the SORP or FRS 102. However, the presentation has changed slightly as support costs are now allocated to the various categories of charitable expenditure, rather than being reported as a separate line in the Statement of Financial Activities. The comparatives have also been restated to reflect this change.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs
Support costs have been allocated to governance costs and comprise costs involving the public accountability of the charity and its compliance with regulations.

Governance costs have been allocated to donations paid under charitable activities.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment	-	33% on cost

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

continued...

1. ACCOUNTING POLICIES - continued

Company limited by guarantee
The charity company is limited by guarantee and does not have share capital. The articles of association of the company preclude the distribution of assets to the members of the company and accordingly a reconciliation of shareholders' funds is inappropriate. The liability of each member in the event of a winding up is limited to £1.

2. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	**768**	555

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation - owned assets	**441**	-

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2025 nor for the year ended 31 December 2024.

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2025	2024
Employees	**2**	2

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2025	2024
£60,001 - £70,000	**-**	1

6. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 January 2025	**2,368**
Additions	**1,323**
At 31 December 2025	**3,691**
DEPRECIATION	
At 1 January 2025	**2,368**
Charge for year	**441**
At 31 December 2025	**2,809**
NET BOOK VALUE	
At 31 December 2025	**882**
At 31 December 2024	-

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Accruals and deferred income	**2,700**	2,700

Short term creditors are measured at transaction price, less any impairment. Other creditors are measured at amortised cost.

8. RELATED PARTY DISCLOSURES

During the year grants totalling £122,071 (2024: £119,675) were received from Moishe House Foundation (registered 501(c)(3) EIN 26-2599786), the parent charity of Moishe House based in the United States of America. No donations were paid to Moishe House Foundation during the year.

9. ULTIMATE CONTROLLING PARTY

The company is ultimately controlled by Moishe House Foundation, a charity registered in the USA.