REGISTERED CHARITY NUMBER: 1192695

Report of the Trustees and

Unaudited Financial Statements
FOR THE YEAR ENDED
31 December 2025

for

BETH ZILKA

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

BETH ZILKA

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FOR THE YEAR ENDED 31 DECEMBER 2025

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The trustees 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the charity are the advancement of the Orthodox Jewish faith for the benefit of the public in such ways as are exclusively charitable in English law and in particular but not exclusively by providing for the religious needs, spiritual education, pastoral needs and welfare of the local community in North West London and of other members of the Jewish community.

Public benefit

The Trustees confirm they have referred to the guidelines contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities and setting the grant making policies for the year.

Grantmaking

Grants are made to charitable institutions, organisations and individuals after it has been satisfied that payments will accord with the objectives of the charity.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

The charity supports Talmudic studies, aids those in financial need, and hosts community events. This year, we organized Saturday meals for around 50 people and several larger weekday events for women and the wider community with over 100 participants. Additionally, 22 students study full-time and receive a monthly stipend.

FINANCIAL REVIEW

Reserves policy

The charity had incoming resources of £304,239 (2024: £76,384) and charitable expenditure of £329,679 (2024: £51,267). At the balance sheet date the charity had unrestricted funds in deficit of £530 (2024: £24,910 surplus).

The trustees are confident in the charity's ability to raise sufficient funds to enable the charity to continue its charitable activities and the accounts have therefore been prepared on a going concern basis.

The charity aims to maintain reserves in order that it is in a position to continue its charitable activities at a consistent level and to cover contingencies of additional calls being made upon the charity for support of organisations, institutions or individuals in times of need.

Going concern

Although the charity's funds are in deficit, the trustees have assessed the charity's financial position and are satisfied that it has adequate resources to continue in operational existence for the foreseeable future, having regard to donations received since the balance sheet date. Accordingly, the financial statements have been prepared on a going concern basis.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1192695

Principal address

41 Wessex Gardens
London
NW11 9RS

Trustees
Mr A Shasha
Mr S S Relvy
Mr M Salama

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 8 October 2026 and signed on its behalf by:

Mr A Shasha - Trustee

Independent examiner's report to the trustees of Beth Zilka

I report to the charity trustees on my examination of the accounts of Beth Zilka (the Trust) for the year ended 31 December 2025.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no material 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 Trust as required by Section 130 of the 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.

Mr Wojciech Kmiotek, FCCA

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

8 October 2026

BETH ZILKA

Statement of Financial Activities
FOR THE YEAR ENDED 31 DECEMBER 2025

	2025 Unrestricted fund £	2024 Total funds £
INCOME AND ENDOWMENTS FROM		
Donations and legacies	**304,239**	76,384
EXPENDITURE ON		
Charitable activities		
Charitable activities	**329,679**	51,267
NET INCOME/(EXPENDITURE)	**(25,440)**	25,117
RECONCILIATION OF FUNDS		
Total funds brought forward	**24,910**	(207)
TOTAL FUNDS CARRIED FORWARD	**(530)**	24,910

The notes form part of these financial statements

BETH ZILKA

Balance Sheet
31 DECEMBER 2025

	Notes	**2025 Unrestricted fund £**	2024 Total funds £
CURRENT ASSETS			
Cash at bank		**430**	26,830
CREDITORS			
Amounts falling due within one year	4	**(960)**	(1,920)
NET CURRENT ASSETS/(LIABILITIES)		**(530)**	24,910
TOTAL ASSETS LESS CURRENT LIABILITIES		**(530)**	24,910
NET ASSETS		**(530)**	24,910
FUNDS			
Unrestricted funds		**(530)**	24,910
TOTAL FUNDS		**(530)**	24,910

The financial statements were approved by the Board of Trustees and authorised for issue on 8 October 2026 and were signed on its behalf by:

Mr A Shasha - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Taxation
The charity is exempt from 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.

2. GRANTS PAYABLE

	2025	2024
	£	£
Charitable activities	**315,756**	38,311

3. 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.

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4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Other creditors	**960**	1,920

5. RELATED PARTY DISCLOSURES

During the year the charity received donations from trustees, charities, or companies connected to trustees totalling £303,279 (2024: £76,150). These donations were made without conditions attached.