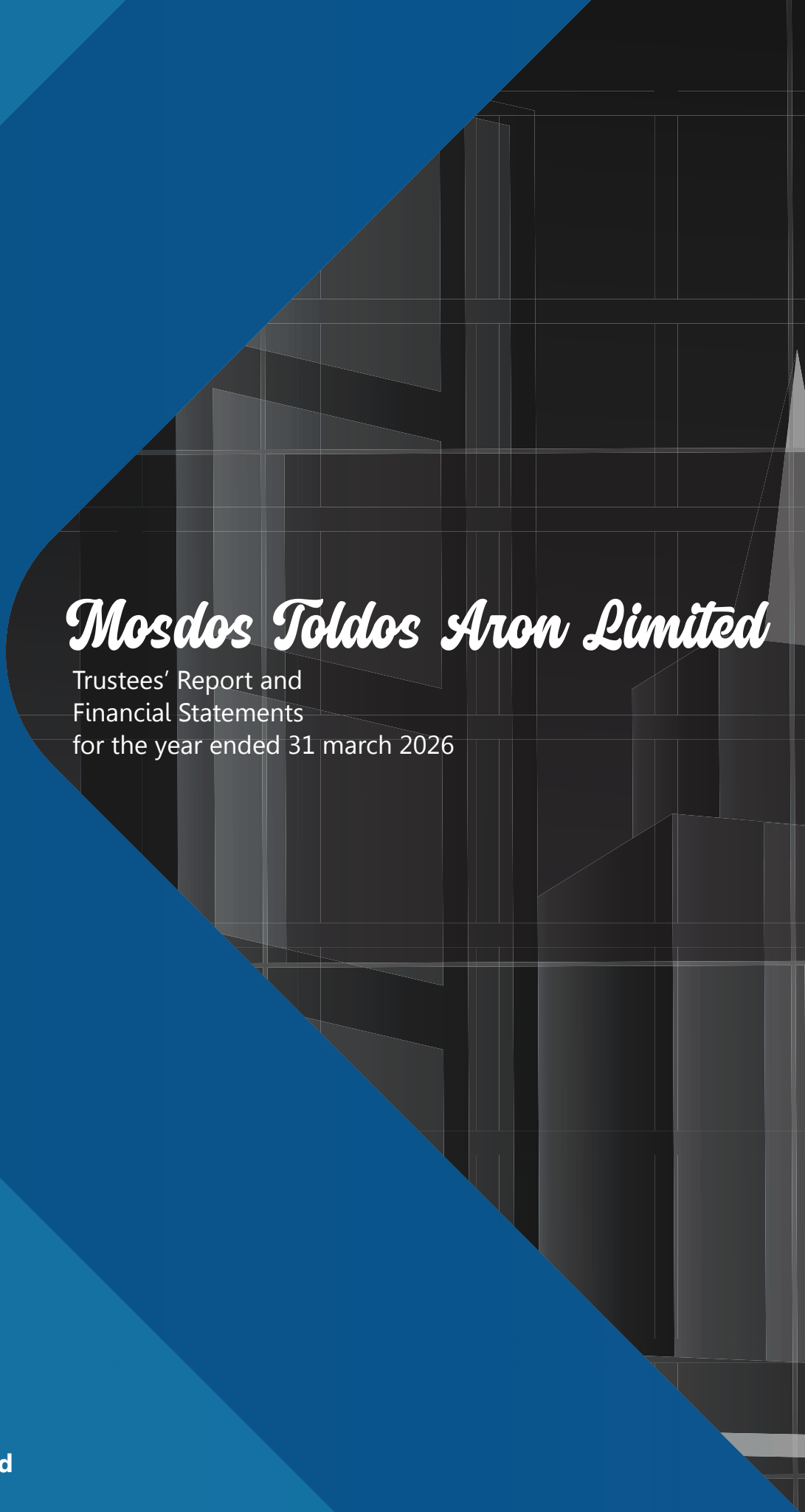
Company registration number: 14127910

Charity registration number: 1203714



Mosdos Toldos Aron Limited

Trustees' Report and
Financial Statements
for the year ended 31 march 2026

Brindley Goldstein Limited
103 High Street
Waltham Cross
EN8 7AN



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The following pages do not form part of the statutory accounts:

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Mosdos Toldos Aron Limited

Company No. 14127910
Trustees' Report For The Year Ended 31 March 2026

The trustees present their report and the financial statements for the year ended 31 March 2026.

Objectives and Activities

Aims and Objectives

The objectives of the charity are the advancement of the orthodox Jewish faith religious education across London for the public benefit by providing grants and bursaries to individuals and to registered charities for;

- The purchase of items and resources to enable practising orthodox jews to conduct their religious obligations
- The costs of orthodox Jewish religious education and for the study of the principles and practice of the orthodox Jewish faith
- The relief of financial hardship in the orthodox Jewish community in London by providing grants to enable practising orthodox Jews and their families who are in financial hardship because of the costs of their religious obligations to purchase clothing, food, furniture and accommodation.

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 Public Benefit guidance published by the Charity Commission when reviewing the Charity's aims and objectives in planning future activities.

Grant Making

Grants are made to individuals and organisations which accord with the objects of the Charity.

Achievements and Performance

Main Achievements

During the year the charity experienced significant growth in its activities, receiving donations of £1,858,110 (2025: £969,208). The increase in funding enabled the charity to provide substantially more assistance through food distribution, family support, poverty relief, educational support, Yom Tov assistance and grants to individuals and charitable organisations.

Financial Review

Financial Position

The financial results of the Charity's activities for the year are reflected in these financial statements, together with the notes thereon.

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 £52,985 (2025: £50,029).

Risk Management

The trustees have identified and reviewed the major risks to which the charity is exposed. Both manual and automated checks are regularly invoked, particularly those relating to the operations and finance of the charity. The trustees are satisfied that these systems and procedures mitigate any perceived risks.

Structure, Governance and Management

Governing Document

The charity was constituted by a 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.

Induction and Training of Trustees

It is not the intention of the charity to appoint any new trustees. Should the situation change in the future, the trustees will apply suitable recruitment, induction and training procedures.

Reference and Administrative Details

Trustees

Mr Moshe Liebenthal

Mr Arieh Schischa

Mr Abraham Just

Charity Number

1203714

Company Number

14127910

Accountants

Brindley Goldstein Limited

103 High Street

Waltham Cross

EN8 7AN

Mosdos Toldos Aron Limited

Company No. 14127910
Trustees' Report For The Year Ended 31 March 2026

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Mosdos Toldos Aron Limited 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 trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statement unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed; subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at anytime the financial position of the charitable company and to enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statement of Disclosure of Information to Auditors

Each of the persons who are trustees at the time when this trustees' report is approved has confirmed that:

- so far as the trustee is aware, there is no relevant audit information of which the charitable company's auditors are unaware; and
- they have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

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

Moshe Liebenthal

Mr Moshe Liebenthal
Trustee

30th July 2026

Mosdos Toldos Aron Limited

Independent Auditor's Report to the Members of Mosdos Toldos Aron Limited

Opinion

We have audited the financial statements of Mosdos Toldos Aron Limited (the "charity") for the year ended 31 March 2026 which comprise the Statement of Financial Activities (including Income and Expenditure Account), Balance Sheet, Cash Flow Statement 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 (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2026 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

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 charitable company 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 charitable company's ability to continue as a going concern for a period of at least 12 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.

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 contained within the annual report. 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 this gives rise to a material misstatement in the financial statements themselves. 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.

Independent Auditor's Report to the Members of Mosdos Toldos Aron Limited

Opinions on Other Matters Prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report, which includes the Director's Report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Director's Report included within the Trustees' Report have been prepared in accordance with applicable legal requirements.

Matters on Which We Are Required to Report by Exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Director's Report included within the Trustees' Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records or returns; or
- certain disclosures of trustees' remuneration specified by law are not made; 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 set out on page 1—3, the trustees (who are also directors of the charitable company for the purposes of company law) 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 charitable company'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.

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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Independent Auditor's Report to the Members of Mosdos Toldos Aron Limited

Identifying and testing journal entries and the overall accounting records, particularly those that were significant and unusual. Reviewing the financial statement disclosures and determining whether accounting policies have been appropriately applied. Assessing the extent of compliance, or lack of, with relevant laws and regulations. Testing key revenue lines for evidence of management bias.

Verification of key assets
Obtaining third-party confirmation of material balances.
Documenting and verifying all significant related party balances and transactions.
Reviewing documentation such as the company board minutes, correspondence with solicitors, for discussions of irregularities including fraud.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use Of Our Report

This report is made solely to the charitable company'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 charitable company's members those matters that 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Charles Goldstein (Senior Statutory Auditor)
for and on behalf of Brindley Goldstein Limited,
Statutory Auditor
30th July 2026

Mosdos Toldos Aron Limited

Statement of Financial Activities (including Income and Expenditure Account) For The Year Ended 31 March 2026

	Notes	2026 Unrestricted funds £	2025 Unrestricted funds £
INCOME AND ENDOWMENTS FROM:			
Donations and legacies	4	1,858,110	969,208
EXPENDITURE ON:			
Raising funds	5	(1,855,154)	(945,131)
Charitable activities:	5		
NET INCOME		2,956	24,077
NET MOVEMENT IN FUNDS		2,956	24,077
RECONCILIATION OF FUNDS:			
Total funds brought forward		50,029	25,952
TOTAL FUNDS CARRIED FORWARD	12	52,985	50,029

The notes on pages 12 to 16 form part of these financial statements.

Mosdos Toldos Aron Limited

Balance Sheet
As At 31 March 2026

	Notes	2026 Unrestricted funds £	2025 Total funds £
CURRENT ASSETS			
Debtors	10	55,000	31,359
Cash at bank and in hand		5,335	19,391
		60,335	50,750
Creditors: Amounts Falling Due Within One Year	11	**(7,350)**	**(720)**
NET CURRENT ASSETS (LIABILITIES)		**52,985**	**50,029**
TOTAL ASSETS LESS CURRENT LIABILITIES		**52,985**	**50,029**
NET ASSETS		**52,985**	**50,029**
FUNDS OF THE CHARITY			
Unrestricted Funds		52,985	50,029
TOTAL FUNDS	12	52,985	50,029

On behalf of the board

Moshe Liebenthal

Mr Moshe Liebenthal Trustee
30th July 2026

The notes on pages 12 to 16 form part of these financial statements.

Mosdos Toldos Aron Limited

Statement of Cash Flows
For The Year Ended 31 March 2026

Cash flows from operating activities		2026 £	2025 £
Net cash used in operations	1	(13,777)	(6,059)
Interest paid		(279)	(502)
Further item of operating activities 1		-	25,952
Net cash (used in)/generated from operating activities		(14,056)	19,391
(Decrease)/increase in cash and cash equivalents		(14,056)	19,391
Cash and cash equivalents at beginning of year	2	19,391	-
Cash and cash equivalents at end of year	2	5,335	19,391

1. Reconciliation of income to cash used in operations

	2026 £	2026 £
Net income	2,956	24,077
Adjustments for:		
Interest expense	279	502
Movements in working capital:		
Increase in trade and other debtors	(23,641)	(31,359)
Increase in trade and other creditors	6,629	720
Net cash used in operations	(13,777)	(6,059)

2. Cash and cash equivalents

Cash and cash equivalents, as stated in the Statement of Cash Flows, relates to the following items in the Balance Sheet:

	2026 £	2025 £
Cash at bank and in hand	5,335	19,391

3. Analysis of changes in net funds

	As at 1 April 2025 £	Cash flows £	As at 31 March 2026 £
Cash at bank and in hand	19,391	(14,056)	5,335

Notes to the Financial Statements For The Year Ended 31 March 2026

1. General Information

Mosdos Toldos Aron Limited is a company limited by guarantee, incorporated in England & Wales, registered number 14127910 and registered charity number 1203714 . The registered office is 59 Darenth Road, London, N16 6ES .

2. Statement of Compliance

The financial statements 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.

3. Accounting Policies

3.1. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention.

The charitable company is a Public Benefit Entity as defined by FRS 102.

3.2. Going Concern Disclosure

The trustees have not identified any material uncertainties related to events or conditions that may cast significant doubt about the charitable company's ability to continue as a going concern.

3.3. Fund Accounting

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

Designated funds comprise unrestricted funds that have been set aside by the trustees for a specific purpose.

Restricted funds are to be used for specific purposes as laid down by the donor. Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

3.4. 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.

3.5. 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.

3.6. 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.

Notes to the Financial Statements
For The Year Ended 31 March 2026

4. Income from Donations and Legacies

	2026 Unrestricted funds £	2025 Unrestricted funds £
Donations and gifts	1,858,110	969,208

5. Analysis of Expenditure

	Activities undertaken directly £	Grant funding of activities (see note 6) £	Support costs (see note 7) £	2026 Total £
Charitable activities	1,358,820	488,984	7,350	1,855,154

	Activities undertaken directly £	Grant funding of activities (see note 6) £	Support costs (see note 7) £	2025 Total £
Charitable activities	436,325	508,086	720	945,131

6. Grants Payable

	Grants to Institutions £	Grants to Individuals £	2026 Total £
Analysis of grants	387,518	101,466	488,984

	Grants to Institutions £	Grants to Individuals £	2025 Total £
Analysis of grants	403,986	104,100	508,086

7. Support Costs

	2026 Raising funds £
Governance costs	7,350
	7,350

	2025 Raising funds £
Governance costs	720

8. Auditor's Remuneration

Remuneration received by the charitable company's auditors and their associates during the year was as follows:

	2026	2025
	£	£
Audit of the company's financial statements	7,350	-

9. Average Number of Employees

Average number of employees during the year was: NIL (2025: NIL)

10. Debtors

	2026	2025
Due within one year		
Other debtors	55,000	31,359

11. Creditors: Amounts Falling Due Within One Year

	2026	2025
	£	£
Accruals and deferred income	7,350	720
	7,350	720

12. Movement in Funds

	As at 1 April 2025	Income	Expenditure	As at 31 March 2026
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	50,029	1,858,110	(1,855,154)	52,985
Total funds	50,029	1,858,110	(1,855,154)	52,985

	As at 1 April 2024	Income	Expenditure	As at 31 March 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	25,952	969,208	(945,131)	50,029
Total funds	25,952	969,208	(945,131)	50,029

13. 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.
No trustee expenses have been incurred.

14. Related Party Disclosures

During the year Mosdos Toldos Aron Ltd received donations from connected charities as follows:

	£
Aid and relief	6,144

Mosdos Toldos Aron Ltd also made donations to the following connected charities as follows:

	£
Shotz	40,104
Aid and relief	12,567

15. Company 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.

Mosdos Toldos Aron Limited

Detailed Statement of Financial Activities (including Income and Expenditure Account) For The Year Ended 31 March 2026

	2026 Total funds £	2025 Total funds £
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donations and gifts	704,897	154,967
Company Donation	1,153,213	814,241
	1,858,110	969,208
	1,858,110	969,208
EXPENDITURE ON:		
Charitable activities		
Direct charitable activity: Family Support	(57,670)	(7,624)
Direct charitable activity: Family Support: Food Distribution	(349,199)	(25,690)
Direct charitable activity: Family Support: Holidays/Weekend Breaks	(24,000)	(29,740)
Direct charitable activity: Family Support: Yom Tov	(452,456)	(189,530)
Direct charitable activity: Medical	(92,667)	(65,700)
Direct charitable activity: Poverty Relief	(193,776)	(3,300)
Direct charitable activity: Students	(67,990)	(82,075)
Direct charitable activity: Wedding Appeal	(40,505)	-
Direct charitable activity: donations to other charities	(52,672)	-
Direct charitable activity: Rent	(13,351)	(14,700)
Direct charitable activity: Fundraising cost	(2,855)	-
Direct charitable activity: Commission	(1,500)	(3,500)
Direct charitable activity: Legal and professional fees	(7,880)	(8,838)
Direct charitable activity: Computer software, IT consumables and maintenance	(866)	(1,000)
Direct charitable activity: Repairs, renewals and maintenance	-	(3,750)
Direct charitable activity: Grant Application Costs	(1,148)	(150)
Direct charitable activity: Subscriptions	(7)	(226)
Grant charitable activity: Grants to institutions	(387,518)	(403,986)
Grant charitable activity: Grants to individuals	(101,466)	(104,100)
Direct charitable activity: Bank charges	(279)	(502)
Governance costs: Independent examiner's fees	-	(720)
Governance costs: Audit fees	(7,350)	-
	(1,855,154)	(945,131)
	(1,855,154)	(945,131)
NET INCOME:	2,956	24,077