CHARITY REGISTRATION NUMBER: 1211428

Bnei Melochim

Unaudited Financial Statements

31 December 2025

WHITESIDE AND DAVIES LTD
Chartered Certified Accountants
158 Cromwell Road
Salford
M6 6DE

Bnei Melochim

Financial Statements

Opening period from 15 December 2024 to 31 December 2025

	Page
Trustees' annual report	1
Independent examiner's report to the trustees	4
Statement of financial activities	5
Statement of financial position	6
Notes to the financial statements	7

Bnei Melochim

Trustees' Annual Report

Opening period from 15 December 2024 to 31 December 2025

The trustees present their report and the unaudited financial statements of the charity for the opening period ended 31 December 2025.

Reference and administrative details

Registered charity name	Bnei Melochim
Charity registration number	1211428
Principal office	14 Parkside Avenue Salford M7 4HB England
The trustees	
	Rabbi M Segal Mr Z Cohen Mr Y A Baddiel
Independent examiner	David Pollak, Whiteside and Davies Accountants 158 Cromwell Road Salford M6 6DE

Structure, governance and management

Bnei Melochim ("the CIO" or "the charity") is a Charitable Incorporated Organisation and is governed by its Constitution dated 15 December 2024. The charity was registered at Charity Commission on 15 December 2024.

The charity's operations are run by its trustees. Apart from the first trustees, trustees must be appointed by a resolution passed at a properly convened meeting of the charity trustees, and in selecting individuals for appointment as charity trustees, the trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

Objectives and activities

The objects of the CIO are:
To act as a resource for young people, specifically restricted to Jewish children of secondary school age in the Greater Manchester area, by providing assistance and organising programmes of physical, educational and other activities as a means of: (a) advancing in life and helping young people by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals; (b) advancing education;(c) relieving unemployment; (d) providing recreational and leisure time activity in the interests of social welfare for people living in the area of benefit who have need by reason of their youth, age, infirmity or disability, poverty or social and economic circumstances with a view to improving the conditions of life of such persons.

The trustees have taken due heed of their obligations relating to Public Benefit Duty affecting charities, as well as to their obligations under the Equalities Act 2010. The trustees are satisfied that they meet their obligations in this respect.

Achievements and performance

The charity received £2,240 in donations and £32,900 in National Lottery grants during the year, and £14,653 was paid out in furtherance of its charitable objectives. There was an overall surplus for the year of £24,900.

The trustees give their appreciation to the National Lottery Community Fund for its grant to fund project MHW (Mental Health and Wellbeing) Mentoring and to Sport England for its grant to fund project Splash Back into the Pool. These projects are designed to enhance the mental, emotional, social and physical wellbeing of local teenage boys in the community. These projects will continue next year. The trustees also give their appreciation to the charity's donors and volunteers, who make its achievements possible.

Achievements and performance - programme impact

The charity has received extremely encouraging feedback on its MHW (Mental Health and Wellbeing) Mentoring programme. The trustees are delighted by the positive experiences reported and by the meaningful benefits that many young people have gained through the support, encouragement and guidance provided. The programme has helped participants build confidence, develop personal and social skills, and feel better supported.
The Splash Back into the Pool swimming sessions have also made a valuable contribution to participants' wellbeing. In particular, the sessions have helped young people who had been experiencing isolation to engage with others, build friendships and become more involved in positive group activities. The trustees are encouraged by the progress reported and the sense of belonging that these sessions have helped to foster. Feedback from a beneficiary One young person described the difference the charity has made in simple but powerful words: "Bnei Melochim have really taken me out of isolation."

Future plans

Looking ahead, the trustees intend to develop a fully-fledged breakfast club to support children across the community. The proposed club would provide a welcoming and inclusive environment at the start of the day, with opportunities for positive social interaction, support and a sense of routine and belonging. The charity will explore the resources, staffing and funding needed to establish this provision sustainably and in line with its charitable objects.
Alongside this ambition, the charity plans to continue developing its mentoring and swimming activities, building on the encouraging feedback and the positive outcomes experienced by beneficiaries.

Financial review

Reserves policy:
The Board of Trustees aims to hold free, realisable reserves of at least 3 months, but no more than 12 months, running costs. The purpose of holding reserves is to protect services when there are uncertainties as to whether funding for a service will continue, and to allow the orderly winding down of services should this be required. Reserves also ensure that the organisation has adequate cash, as substantial sources of income are paid in arrears, i.e. after the delivery of the service.

The balance of free reserves is a £4,413 deficit. The balance of restricted reserves is a £24,900 surplus, to be used for the completion of projects MHW Mentoring and Splash Back into the Pool. The trustees are satisfied with the results and with the level of reserves held.

The trustees' annual report was approved on 14 October 2026 and signed on behalf of the board of trustees by:

Rabbi M Segal
Trustee

Bnei Melochim

Independent Examiner's Report to the Trustees of Bnei Melochim

Opening period from 15 December 2024 to 31 December 2025

I report to the trustees on my examination of the financial statements of Bnei Melochim ('the charity') for the opening period ended 31 December 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (‘the Act’).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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 charity as required by section 130 of the Act; or

2. the financial statements do not accord with those records; or

3. the financial statements 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.

David Pollak, Whiteside and Davies Accountants
Independent Examiner

158 Cromwell Road
Salford
M6 6DE

Bnei Melochim

Statement of Financial Activities

Opening period from 15 December 2024 to 31 December 2025

	Note	Period from 15 Dec 24 to 31 Dec 25 Unrestricted funds £	 Restricted funds £	 Total funds £
Income and endowments				
Donations and legacies	**4**	2,240	32,900	35,140
Total income		2,240	32,900	35,140
Expenditure				
Expenditure on charitable activities	**5,6**	6,653	8,000	14,653
Total expenditure		6,653	8,000	14,653
Net income and net movement in funds		(4,413)	24,900	20,487
Reconciliation of funds				
Total funds brought forward		–	–	–
Total funds carried forward		(4,413)	24,900	20,487

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

The notes on pages 7 to 11 form part of these financial statements.

Bnei Melochim

Statement of Financial Position

31 December 2025

	Note	31 Dec 25 £
Current assets		
Cash at bank and in hand		21,487
Creditors: amounts falling due within one year	**11**	1,000
Net current assets		20,487
Total assets less current liabilities		20,487
Net assets		20,487
Funds of the charity		
Restricted funds		24,900
Unrestricted funds		(4,413)
Total charity funds	**12**	20,487

These financial statements were approved by the board of trustees and authorised for issue on 14 Oct 26, and are signed on behalf of the board by:

Rabbi M Segal
Trustee

The notes on pages 7 to 11 form part of these financial statements.

Notes to the Financial Statements

Opening period from 15 December 2024 to 31 December 2025

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 14 Parkside Avenue, Salford, M7 4HB, England.

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 Charities Act 2011.

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.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

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 trustees 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.

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.

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. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Donations			
Donations receivable	2,240	–	2,240
Grants			
Grants receivable - National Lottery main grants	–	19,800	19,800
Grants receivable - ESC Lottery	–	13,100	13,100
	2,240	32,900	35,140

5. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Charitable activity	1,805	6,500	8,305
Support costs	4,848	1,500	6,348
	6,653	8,000	14,653

6. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	**Total funds 2025 £**
Charitable activity	8,305	5,848	14,153
Governance costs	–	500	500
	8,305	6,348	14,653

7. Analysis of support costs

	Analysis of support costs £	**Total 2025 £**
Human resources	1,500	1,500
Governance costs	500	500
Legal and consultancy costs	4,348	4,348
	6,348	6,348

8. Independent examination fees

	Period from 15 Dec 24 to 31 Dec 25 £
Fees payable to the independent examiner for:	
Independent examination of the financial statements	500

9. Staff costs

The average head count of employees during the opening period was Nil.

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

10. Trustee remuneration and expenses

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

11. Creditors: amounts falling due within one year

	31 Dec 25 £
Accruals and deferred income	1,000

12. Analysis of charitable funds

Unrestricted funds

	At 15 Dec 2024 £	Income £	Expenditure £	At 31 Dec 2025 £
General funds	–	2,240	(6,653)	(4,413)

Restricted funds

	At 15 Dec 2024 £	Income £	Expenditure £	At 31 Dec 2025 £
Restricted Fund – Lottery grants	–	32,900	(8,000)	24,900

13. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Current assets	(3,913)	25,400	21,487
Creditors less than 1 year	(500)	(500)	(1,000)
Net assets	(4,413)	24,900	20,487