

BETH FEIGE BRESLOV TRUST

England & Wales · Charity number 1063752

Details

Status Registered

Legal form Trust

Registered 1997-08-01

Register [View on the Charity Commission register](#)

Contact

Address 40 Leweston Place
London
N16 6RH

Phone 02088093205

Activities

Objects: THE TRUSTEES SHALL STAND POSSESSED OF THE TRUST FUND UPON TRUST TO APPLY THE WHOLE OF THE INCOME AND CAPITAL OF THE TRUST FUND FOR THE RELIEF OF POVERTY, THE ADVANCEMENT OF THE ORTHODOX JEWISH RELIGIOUS EDUCATION AND THE ADVANCEMENT OF THE JEWISH RELIGION PARTICULARLY BUT WITHOUT PREJUDICE TO THE GENERALITY OF THE FOREGOING BY THE PROVISION OF GRANTS OR LOANS TO INDIVIDUALS IN NECESSITOUS CIRCUMSTANCES TO INDIVIDUALS IN NECESSITOUS CIRCUMSTANCES BY PROVIDING ASSISTANCE TO SCHOOLS AND TALMUDICAL COLLEGES AND BY ASSISTING PERSONS OF THE JEWISH DIETARY LAWS.

Activities: The charity raises funds and distributes them in furtherance of its charitable objectives in the UK and in Jewish communities worldwide.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** People Of A Particular Ethnic Or Racial Origin

Geography

- **Area of benefit:** NATIONAL AND OVERSEAS
- Israel
- United States
- Barnet
- Hackney
- Haringey
- Salford City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£43,424	£41,256	-	-
2024-03-31	£37,478	£38,854	-	-
2023-03-31	£27,132	£30,386	-	-
2022-03-31	£36,948	£34,910	-	-
2021-03-31	£27,043	£37,171	-	-

Trustees

Name	Role	Appointed
FEIVISH SPITZ		
Joel Spitz		2016-01-28
YITZCHOR KALISH		

BETH FEIGE BRESLOV TRUST

England & Wales - Charity number 1063752

Accounts

Beth Feige Breslov Trust
Registered Charity 1063752

Trustees' Report and Accounts for the Year
1st April 2024 – 31st March 2025

Charity Name: Beth Feige Breslov Trust

Registered Charity Number: 1063752

Trustees: Mr Feivish Spitz
Mr Joel Spitz
Rabbi Yitzchok Kalish

Bank: Santander Bank

Beth Feige Breslov Trust
Trustees' report
For the year ending 31st March 2025

The Trustees are pleased to present their report for the year ending 31st March 2025.

STRUCTURE, GOVERNANCE AND OBJECTS

Beth Feige Breslov Trust is a registered charity established by Deed of Trust. Its objects are the relief of poverty, the advancement of Orthodox Jewish religious education and the advancement of the Jewish religion. The charity achieves its objects by provision of grants to individuals in necessitous circumstances and to charitable organisations in furtherance of its objectives.

The charity continues to be governed by three trustees, in who the power to appoint additional trustees is vested. Should the trustees decide to appoint new trustees, induction and training will be provided. There are no paid staff; all activities to raise and distribute funds are carried out voluntarily by the trustees. The only cost to the charity is an annual accounting fee for the independent examination.

REVIEW OF ACTIVITIES, ACHIEVEMENTS AND PERFORMANCE

We are pleased that the trustees raised £43,424 for charitable purposes, slightly increased from the previous year. As in recent years, almost all funding was disbursed in small grants for relief of poverty. A very small amount of funding was also provided to religious and educational causes. Almost all grantmaking this year was in the UK, with £2,020 provided for relief of poverty overseas.

GRANT MAKING POLICY

Grants are made in accordance with the charity's Grant Making Policy. This sets out the charity's objects, any specific priorities that are active, and the procedures that are followed in making grants. The trustees do not have the resources to deal with unsolicited applications. The Trustees investigate each appeal for support to ascertain the facts and the level of need, and require personal references from the people familiar with the case, for example their rabbi or other communal figure. In some cases, grants are made through another charitable organisations. In other cases grants are made directly to the person or family in need, or directly to a supplier.

RESERVES POLICY

The policy of the charity is to raise and distribute funds for charitable purpose. The trustees do not believe there is any need or justification to hold funds in reserves, as there are no ongoing commitments or running costs that need to be met.

RISK MANAGEMENT

The trustees have reviewed any risk to which the charity may be exposed, including risk of fraud. They are satisfied that measures are in place to manage these risks appropriately and proportionately.

PUBLIC BENEFIT

In carrying out their activities, the trustees took due heed of the Charity Commission's guidance on the requirement to provide public benefit and trustees are aware of their duties in this regard.

RESPONSIBILITIES OF THE TRUSTEES

Charity law 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 as at the Balance Sheet date, and of its incoming resources, including income and expenditure for the financial year.

In preparing those financial statement, the Trustees should follow best practice and:

1. Select suitable accounting policies and then apply them consistently.
2. Make judgements and estimates that are reasonable and prudent.
3. Follow applicable accounting standards and the Charities SORP 2005, disclosing and explaining any departures in the financial statements.
4. Prepare financial statement on an ongoing concern basis unless it is inappropriate to assume that the charity will continue in operation.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them as Trustees to ensure that the financial statements comply with Charity Law. The Trustees are also responsible for safeguarding the charity's assets and hence for taking responsible steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf by:

Mr F Spitz

Date: 27/01/2026

Beth Feige Breslov Trust
Statement of Financial Activities
For the year ending 31st March 2025

	<u>Notes</u>	<u>Unrestricted</u>	<u>2025</u>	<u>2024</u>
Income				
Voluntary Income/Donations		£43,424	£43,424	£37,478
Total Income		£43,424	£43,424	£37,478
Expenditure				
Accountancy costs		£360	£360	£360
Grants made	2	£40,896	£40,896	£38,494
Total Expenditure		£41,256	£41,256	£38,854
Surplus/deficit for the Year		£2,168	£2,168	(£1,376)
Balance brought forward		£1,479	£1,479	£2,855
Balance carried forward		£3,647	£3,647	£1,479

Beth Feige Breslov Trust
Balance Sheet
As at 31st March 2025

	2025	2024
Assets		
Cash in bank	£5,087	£2,559
Creditors	(£1,440)	(£1,080)
<u>Total Assets</u>	£3,647	£1,479

Breakdown of Funds

<u>Unrestricted funds</u>	£3,647	£1479
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Approved by the Trustees and signed on their behalf by:

Mr F Spitz

Date: 27/01/2026

Beth Feige Breslov Trust

Notes to the Accounts

1. Principle accounting policies

Basis of Accounting

The accounts have been prepared under the historical cost convention in accordance with the Charities Act (Accounts and Reports) 2005, and the Financial Reporting Standard for Smaller Entities (effective April 2008), and follow the recommendations in Accounting and Reporting by Charities: Statement of Recommended Practice (Issued October 2005 and updated May 2008).

Cash Flow

The Accounts do not include a cashflow statement because the charity as a small reporting entity is exempt from the requirement to prepare such as a statement.

Donations and Fund Accounting

Donations received for the general and main purposes of the charity are included as unrestricted funds in the Statement of Financial Activities when receivable.

Donations and Grants for activities restricted by the donors are taken to restricted funds if the wishes and conditions of the donor are legally binding on the Trustees.

Governance costs

Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

2. Breakdown of grant expenditure:

	Total	UK grants	Overseas grants
Grants for relief of poverty, distributed via charities and directly to individuals in need	£33,330	£31,310	£2,020
Grants for promotion of religion	£2,525	£2,525	£0
Grants for religious education	£5,041	£5,041	£0
Total grants	£40,896	£38,876.00	£2,020

Independent Examiner's Report to the Trustees on the Unaudited Accounts of Beth Feige Breslov Trust

For the Year Ended 31 March 2025

We report on the financial statements of Beth Feige Breslov Trust for the year ended 31 March 2016 which comprise the Trustees' Report, the Statement of Financial Activities, the Balance Sheet and the related notes. These financial statements have been prepared, under the historical cost and convention, and in accordance with the recommendations in Accounting and Reporting by Charities: Statement of Recommended Practice (issued October 2005 and updated May 2008), and the Financial Reporting Standard for Smaller Entities (effective April 2008), and the accounting policies set out therein.

Respective Responsibilities of Trustees and Reporting Accountants

As described on page 4, the trustees of the charity are responsible for the preparation of the accounts, and they consider that the audit requirement of section 144 of the Charities Act 2011 (the Act) does not apply. It is our responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 249 of the Act, whether particular matters have come to our attention.

Basis of Independent Examiner's Report

Our examination was carried out in accordance with General Directions given by the Charity Commission.

An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. These procedures provide only the assurance expressed in our opinion.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the view given by the accounts.

Opinion

In our opinion, no matter has come to our attention,

1. Which gives us reasonable cause to believe that, in any material respect, the requirements to keep accounting records in accordance with section 130 of the Act, and to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met; or
2. To which, in our opinion, attention should not be drawn in order to enable a proper understanding of the accounts to be reached.

Independent Examiner

Date: 27/01/2026

**B Olsberg FCA
Enterprise house
3 Middleton Rd
Manchester M8 5DT**

BETH FEIGE BRESLOV TRUST

England & Wales - Charity number 1063752

Accounts

Beth Feige Breslov Trust
Registered Charity 1063752

Trustees' Report and Accounts for the Year
1st April 2023 – 31st March 2024

Charity Name: Beth Feige Breslov Trust

Registered Charity Number: 1063752

Trustees: Mr Feivish Spitz
Mr Joel Spitz
Rabbi Yitzchok Kalish

Bank: Santander Bank

Beth Feige Breslov Trust
Trustees' report
For the year ending 31st March 2024

The Trustees are pleased to present their report for the year ending 31st March 2024.

STRUCTURE, GOVERNANCE AND OBJECTS

Beth Feige Breslov Trust is a registered charity established by Deed of Trust. Its objects are the relief of poverty, the advancement of Orthodox Jewish religious education and the advancement of the Jewish religion. The charity achieves its objects by provision of grants to individuals in necessitous circumstances and to charitable organisations in furtherance of its objectives.

The charity continues to be governed by three trustees, in who the power to appoint additional trustees is vested. Should the trustees decide to appoint new trustees, induction and training will be provided. There are no paid staff; all activities to raise and distribute funds are carried out voluntarily by the trustees.

REVIEW OF ACTIVITIES, ACHIEVEMENTS AND PERFORMANCE

The trustees raised £37,478 for charitable purposes, up from the previous year. Because of cost-of-living pressures, almost all funding was disbursed for relief of poverty. In addition to disbursing funds raised during the year, the trustees disbursed £1,016 from the charity's reserves to alleviate poverty and paid £360 accountancy fees. A small amount of funding was also provided to religious and educational causes. All grants this year were made in the UK.

GRANT MAKING POLICY

Grants are made in accordance with the charity's Grant Making Policy. This sets out the charity's objects, any specific priorities that are active, and the procedures that are followed in making grants. The trustees do not have the resources to deal with unsolicited applications. The Trustees investigate each appeal for support to ascertain the facts and the level of need, and require personal references from the people familiar with the case, for example their rabbi or other communal figure. In some cases, grants are made through another charitable organisations. In other cases, grants are made directly to the person or family in need, or directly to a supplier.

RESERVES POLICY

The policy of the charity is to raise and distribute funds for charitable purpose. The trustees do not believe there is any need or justification to hold funds in reserves, as there are no ongoing commitments or running costs that need to be met.

RISK MANAGEMENT

The trustees have reviewed any risk to which the charity may be exposed, including risk of fraud. They are satisfied that measures are in place to manage these risks appropriately and proportionately.

PUBLIC BENEFIT

In carrying out their activities, the trustees took due heed of the Charity Commission's guidance on the requirement to provide public benefit and trustees are aware of their duties in this regard.

RESPONSIBILITIES OF THE TRUSTEES

Charity law 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 as at the Balance Sheet date, and of its incoming resources, including income and expenditure for the financial year.

In preparing those financial statement, the Trustees should follow best practice and:

1. Select suitable accounting policies and then apply them consistently.
2. Make judgements and estimates that are reasonable and prudent.
3. Follow applicable accounting standards and the Charities SORP 2005, disclosing and explaining any departures in the financial statements.
4. Prepare financial statement on an ongoing concern basis unless it is inappropriate to assume that the charity will continue in operation.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them as Trustees to ensure that the financial statements comply with Charity Law. The Trustees are also responsible for safeguarding the charity's assets and hence for taking responsible steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf by:

F Spitz

24 January 2025

Beth Feige Breslov Trust
Statement of Financial Activities
For the year ending 31st March 2024

	<u>Notes</u>	<u>Unrestricted</u>	<u>2024</u>	<u>2023</u>
Income				
Voluntary Income/Donations		£37,478	£37,478	£27,132
Total Income		£37,478	£37,478	£27,132
Expenditure				
Accountancy		£360	£360	£360
Grants made	2	£38,494	£38,494	£30,026
Total Expenditure		£38,854	£38,854	£30,386
Surplus/deficit for the Year		(£1,376)	(£1,376)	(£3,254)
Balance brought forward		£2,855	£2,855	£6,109
Balance carried forward		£1,479	£1,479	£2,855

Beth Feige Breslov Trust
Balance Sheet
As at 31st March 2024

	2024	2023
Assets		
Cash in bank	£2,559	£3,575
Creditors	<u>(£1,080)</u>	<u>(£720)</u>
<u>Total Assets</u>	<u>£1,479</u>	<u>£2,855</u>

Breakdown of Funds

<u>Unrestricted funds</u>	<u>£1,479</u>	<u>£2,855</u>
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Approved by the Trustees and signed on their behalf by:

F Spitz

24 January 2025

Beth Feige Breslov Trust

Notes to the Accounts

1. Principle accounting policies

Basis of Accounting

The accounts have been prepared under the historical cost convention in accordance with the Charities Act (Accounts and Reports) 2005, and the Financial Reporting Standard for Smaller Entities (effective April 2008), and follow the recommendations in Accounting and Reporting by Charities: Statement of Recommended Practice (Issued October 2005 and updated May 2008).

Cash Flow

The Accounts do not include a cashflow statement because the charity as a small reporting entity is exempt from the requirement to prepare such as a statement.

Donations and Fund Accounting

Donations received for the general and main purposes of the charity are included as unrestricted funds in the Statement of Financial Activities when receivable.

Donations and Grants for activities restricted by the donors are taken to restricted funds if the wishes and conditions of the donor are legally binding on the Trustees.

Governance costs

Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

2. Breakdown of grant expenditure:

	UK
Grants for relief of poverty, distributed via charities and directly to individuals in need	£31,529
Grants for promotion of religion	£6,295
Grants for religious education	£670
Total grants	<u>£38,494</u>

Independent Examiner's Report to the Trustees on the Unaudited Accounts of Beth Feige Breslov Trust

For the Year Ended 31 March 2024

We report on the financial statements of Beth Feige Breslov Trust for the year ended 31 March 2016 which comprise the Trustees' Report, the Statement of Financial Activities, the Balance Sheet and the related notes. These financial statements have been prepared, under the historical cost and convention, and in accordance with the recommendations in Accounting and Reporting by Charities: Statement of Recommended Practice (issued October 2005 and updated May 2008), and the Financial Reporting Standard for Smaller Entities (effective April 2008), and the accounting policies set out therein.

Respective Responsibilities of Trustees and Reporting Accountants

As described on page 4, the trustees of the charity are responsible for the preparation of the accounts, and they consider that the audit requirement of section 144 of the Charities Act 2011 (the Act) does not apply. It is our responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 249 of the Act, whether particular matters have come to our attention.

Basis of Independent Examiner's Report

Our examination was carried out in accordance with General Directions given by the Charity Commission.

An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. These procedures provide only the assurance expressed in our opinion.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the view given by the accounts.

Opinion

In our opinion, no matter has come to our attention,

1. Which gives us reasonable cause to believe that, in any material respect, the requirements to keep accounting records in accordance with section 130 of the Act, and to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met; or
2. To which, in our opinion, attention should not be drawn in order to enable a proper understanding of the accounts to be reached.

B Olsberg

Independent Examiner

24 January 2025

BETH FEIGE BRESLOV TRUST

England & Wales - Charity number 1063752

Accounts

**BETH FEIGE BRESLOV TRUST
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

CHARITY NUMBER 1063752

**B OLSBERG & CO
CHARTERED ACCOUNTANTS
ENTERPRISE HOUSE
3 MIDDLETON ROAD
MANCHESTER
M8 5DT**

BETH FEIGE BRESLOV TRUST
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

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BETH FEIGE BRESLOV TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

The trustees have pleasure in presenting their report and the financial statements of the charitable trust for the year ended 31 March 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005 in preparing the financial statements of the Charity

REFERENCE AND ADMINISTRATIVE DETAIL

Trustees	Feivish Spitz Joel Spitz Rabbi Yitschok Kalish
Correspondent	Feivish Spitz
Charity Address	40 Leweston Place London N16 6RH
Charity Number	1063752
Independent Examiner	B Olsberg FCA Enterprise House, 3 Middleton Road Manchester M8 5DT

OBJECTIVES AND ACTIVITIES OF THE FRIENDS OF THE BETH FEIGE BRESLOV TRUST

The Beth Feige Breslov Trust is constituted by trust deed dated 28 February 1995 and its objects are:

The relief of poverty, the advancement of orthodox Jewish religious education and the advancement of the Jewish religion.

BETH FEIGE BRESLOV TRUST

LEGAL STATUS

The charitable trust is constituted by trust deed dated 28 February 1995. This was supplemented by a deed dated 22 July 1997.

TRUSTEES

The board of Trustees is authorised to appoint new trustees to fill vacancies arising through resignation or death of an existing trustee.

TRUSTEES INDUCTION AND TRAINING

Most trustees are already familiar with the practical work of the charity having received guidance from the existing trustees prior to appointment. New trustees are further encouraged to attend training sessions organised by the charity.

PRINCIPAL ACTIVITY AND REVIEW OF THE YEAR

The principal activity of the Charity in the year under review was raising funds from donations for the purposes of its objects.

ORGANISATION

The charity is managed by the trustees of the charity.

REVIEW OF FINANCIAL ACTIVITIES AND AFFAIRS

The financial statements for the year show a net deficit of £3,254 (2022 – surplus of £2,038). The trustees consider the financial position of the charity to be satisfactory. The financial statements conform to current statutory requirements and comply with the Charity's governing documents.

RESERVES POLICY

The policy of the charity is to raise and distribute funds for charitable purposes. The trustees do not believe that there is any need or justification to hold funds in reserves, as there are no ongoing commitments or running costs that need to be met.

BETH FEIGE BRESLOV TRUST

PUBLIC BENEFIT

The trustees confirm that they have referred to guidance contained in the Charity Commission's general guidance on public benefit and in particular to its supplementary public benefit guidance when reviewing the charity's aims and objectives and in planning future activities.

REVIEW OF DEVELOPMENTS, ACTIVITIES AND ACHIEVEMENTS

The Beth Feige Breslov Trust continued the raising of funds for the purposes of later distributions in accordance with its objects. During the year under review the trustees received donations of £27,132 and distributed £30,026 in support of the charity's objectives.

RESPONSIBILITIES OF THE TRUSTEES

The Charities Act 2011 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 at the end of the year and of the net incoming or outgoing resources for the year then ended.

In preparing those financial statements, the trustees are required to select suitable accounting policies, as described on page 9, and then apply them on a consistent basis, making judgements and estimates that are reasonable and prudent. The trustees must also prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will be able to continue.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the detection of fraud and other irregularities.

SIGNED ON BEHALF OF THE TRUSTEES:

.....
F Spitz – Trustee

Dated: 10 January 2024

**BETH FEIGE BRESLOV TRUST
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES**

I report to the trustees of Beth Feige Breslov Trust on the accounts for year ended 31 March 2023 set out on pages 7-10.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- To follow the procedures laid down in the general Directions given by the Charity Commission under section 145 (5)(b) of the 2011 Act; and
- To state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the general Directions given by the Charity. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seek explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINER'S STATEMENT

In the course of my examination, no matter has come to my attention.

1. which gives me reasonable cause to believe that in any material respect the requirement:
 - to keep accounting records in accordance with Section 130 of the 2011 Act and
 - to prepare accounts which accord with the accounting records and comply with the requirements of the 2011 Act.have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

B Olsberg FCA
Enterprise House
3 Middleton Road
Manchester M8 5DT

10 January 2024

BETH FEIGE BRESLOV TRUST

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023**

	<u>Note</u>	<u>2023</u>	<u>2022</u>
		Unrestricted Funds	
INCOME AND EXPENDITURE			
INCOME			
Donations Received		<u>27,132</u>	<u>36,948</u>
		<u>27,132</u>	<u>36,948</u>
RESOURCES EXPENDED			
Direct Charitable Expenditure	2	<u>30,026</u>	<u>34,550</u>
MANAGEMENT AND ADMINISTRATION			
Accountancy		<u>360</u>	<u>360</u>
		<u>360</u>	<u>360</u>
TOTAL RESOURCES EXPENDED		<u>30,386</u>	<u>34,910</u>
NET LOSS		(3,254)	2,038
Fund balance at 5 April 2022		<u>6,109</u>	<u>4,071</u>
Fund balance at 5 April 2023		<u>2,855</u>	<u>6,109</u>

BETH FEIGE BRESLOV TRUST
BALANCE SHEET AS AT 31 MARCH 2023

	Note	2023		2022	
		£	£	£	£
Current Assets					
Cash at Bank		<u>3,575</u>		<u>6,469</u>	
Creditors					
Amounts Falling Due Within One Year	4	<u>(720)</u>		<u>(360)</u>	
			<u>3,215</u>		<u>6,109</u>
Net Assets			<u>2,855</u>		<u>6,109</u>
Unrestricted Funds			<u>2,855</u>		<u>4,071</u>

Signed on behalf of the board of trustees.

Trustee F Spitz
Date 10 January 2024

The notes form part of these accounts.

BETH FEIGE BRESLOV TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention and comply with the Statement of Recommended Practice 2005 'Accounting and Reporting by Charities'.

Incoming Resources

Voluntary income is received by way of donations and gifts and is included gross in the Statement of Financial Activities.

Unrestricted Fund

Unrestricted funds are donations and other income received or generated for the charitable purposes.

Resources Expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Management and administration

Management and administration costs of the charity relate to the central costs of management including the costs of meetings, audit and statutory compliance.

2. DIRECT CHARITABLE EXPENDITURE

	Total	UK	Abroad
	£	£	£
Grants for relief of poverty, distributed via charities and directly to individuals in need	27,499	24,386	3,113
Grants for promotion of religion	2,227	1,427	800
Grants for religious education	300	300	0
Total grants	<u>30,026</u>	<u>26,113</u>	<u>3,913</u>

3. STAFF COSTS

No staff were employed during the year

The trust did not use any unpaid volunteers. No trustee received or waived any remuneration during the year, nor was any trustee reimbursed for any out of pocket expenses incurred.

CREDITORS

	2023	2022
Accruals	<u>720</u>	<u>360</u>

BETH FEIGE BRESLOV TRUST

England & Wales - Charity number 1063752

Accounts

**BETH FEIGE BRESLOV TRUST
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

CHARITY NUMBER 1063752

**B OLSBERG & CO
CHARTERED ACCOUNTANTS
ENTERPRISE HOUSE
3 MIDDLETON ROAD
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FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

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BETH FEIGE BRESLOV TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

The trustees have pleasure in presenting their report and the financial statements of the charitable trust for the year ended 31 March 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005 in preparing the financial statements of the Charity

REFERENCE AND ADMINISTRATIVE DETAIL

Trustees	Feivish Spitz Joel Spitz Rabbi Yitschok Kalish
Correspondent	Feivish Spitz
Charity Address	40 Leweston Place London N16 6RH
Charity Number	1063752
Independent Examiner	B Olsberg Enterprise House, 3 Middleton Road Manchester M8 5DT

OBJECTIVES AND ACTIVITIES OF THE FRIENDS OF THE BETH FEIGE BRESLOV TRUST

The Beth Feige Breslov Trust is constituted by trust deed dated 28 February 1995 and its objects are:

The relief of poverty, the advancement of orthodox Jewish religious education and the advancement of the Jewish religion.

BETH FEIGE BRESLOV TRUST

LEGAL STATUS

The charitable trust is constituted by trust deed dated 28 February 1995. This was supplemented by a deed dated 22 July 1997.

TRUSTEES

The board of Trustees is authorised to appoint new trustees to fill vacancies arising through resignation or death of an existing trustee.

TRUSTEES INDUCTION AND TRAINING

Most trustees are already familiar with the practical work of the charity having received guidance from the existing trustees prior to appointment. New trustees are further encouraged to attend training sessions organised by the charity.

PRINCIPAL ACTIVITY AND REVIEW OF THE YEAR

The principal activity of the Charity in the year under review was raising funds from donations for the purposes of its objects.

ORGANISATION

The charity is managed by the trustees of the charity.

REVIEW OF FINANCIAL ACTIVITIES AND AFFAIRS

The financial statements for the year show a net surplus of £2,038 (2021 – Deficit £10,129). The trustees consider the financial position of the charity to be satisfactory.

The financial statements conform to current statutory requirements and comply with the Charity's governing documents.

RESERVES POLICY

The policy of the charity is to raise and distribute funds for charitable purposes. The trustees do not believe that there is any need or justification to hold funds in reserves, as there are no ongoing commitments or running costs that need to be met.

BETH FEIGE BRESLOV TRUST

PUBLIC BENEFIT

The trustees confirm that they have referred to guidance contained in the Charity Commission's general guidance on public benefit and in particular to its supplementary public benefit guidance when reviewing the charity's aims and objectives and in planning future activities.

REVIEW OF DEVELOPMENTS, ACTIVITIES AND ACHIEVEMENTS

The Beth Feige Breslov Trust continued the raising of funds for the purposes of later distributions in accordance with its objects. During the year under review the trustees received donations of £36,948 and distributed £34,550 in support of the charity's objectives.

RESPONSIBILITIES OF THE TRUSTEES

The Charities Act 2011 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 at the end of the year and of the net incoming or outgoing resources for the year then ended.

In preparing those financial statements, the trustees are required to select suitable accounting policies, as described on page 9, and then apply them on a consistent basis, making judgements and estimates that are reasonable and prudent. The trustees must also prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will be able to continue.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the detection of fraud and other irregularities.

SIGNED ON BEHALF OF THE TRUSTEES:

.....
F Spitz – Trustee

Dated: 30 March 2023

**BETH FEIGE BRESLOV TRUST
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES**

I report to the trustees of Beth Feige Breslov Trust on the accounts for year ended 31 March 2022 set out on pages 7-10.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- To follow the procedures laid down in the general Directions given by the Charity Commission under section 145 (5)(b) of the 2011 Act; and
- To state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the general Directions given by the Charity. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seek explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINER'S STATEMENT

In the course of my examination, no matter has come to my attention.

1. which gives me reasonable cause to believe that in any material respect the requirement:
 - to keep accounting records in accordance with Section 130 of the 2011 Act and
 - to prepare accounts which accord with the accounting records and comply with the requirements of the 2011 Act.have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

B Olsberg FCA
Enterprise House
3 Middleton Road
Manchester M8 5DT

30 March 2023

BETH FEIGE BRESLOV TRUST
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022

	<u>Note</u>	<u>2022</u> Unrestricted Funds	<u>2021</u>
INCOME AND EXPENDITURE			
INCOME			
Donations Received		36,948	27,043
		36,948	27,043
RESOURCES EXPENDED			
Direct Charitable Expenditure	2	34,550	37,171
MANAGEMENT AND ADMINISTRATION			
Accountancy		360	-
		360	-
TOTAL RESOURCES EXPENDED		34,910	37,172
NET INCOME		2,038	(10,129)
Fund balance at 5 April 2021		4,071	14,200
Fund balance at 5 April 2022		6,109	4,071

BETH FEIGE BRESLOV TRUST
BALANCE SHEET AS AT 31 MARCH 2022

	Note	2022		2021	
		£	£	£	£
Current Assets					
Cash at Bank		<u>6,469</u>		<u>4,071</u>	
Creditors					
Amounts Falling Due Within One Year	4	<u>(360)</u>		<u>-</u>	
			<u>6,109</u>		<u>4,071</u>
Net Assets			<u>6,109</u>		<u>4,071</u>
Unrestricted Funds			<u>6,109</u>		<u>4,071</u>

Signed on behalf of the board of trustees

Trustee F Spitz
Date 30 March 2023

The notes form part of these accounts.

BETH FEIGE BRESLOV TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention and comply with the Statement of Recommended Practice 2005 'Accounting and Reporting by Charities'.

Incoming Resources

Voluntary income is received by way of donations and gifts and is included gross in the Statement of Financial Activities.

Unrestricted Fund

Unrestricted funds are donations and other income received or generated for the charitable purposes.

Resources Expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Management and administration

Management and administration costs of the charity relate to the central costs of management including the costs of meetings, audit and statutory compliance.

2. DIRECT CHARITABLE EXPENDITURE

	Total	UK	Abroad
	£	£	£
Grants for relief of poverty, distributed via charities and directly to individuals in need	32,494	30,081	2,413
Grants for promotion of religion	180	180	0
Grants for religious education	1,876	1,876	0
Total grants	<u>34,550</u>	<u>32,137</u>	<u>2,413</u>

3. STAFF COSTS

No staff were employed during the year

The trust did not use any unpaid volunteers. No trustee received or waived any remuneration during the year, nor was any trustee reimbursed for any out of pocket expenses incurred.

CREDITORS

	2022	2021
Accruals	<u>360</u>	<u>-</u>

BETH FEIGE BRESLOV TRUST

England & Wales - Charity number 1063752

Accounts

Beth Feige Breslov Trust
Registered Charity 1063752

Trustees' Report and Accounts for the Year
1st April 2020 – 31st March 2021

Charity Name: Beth Feige Breslov Trust

Registered Charity Number: 1063752

Trustees: Mr Feivish Spitz
Mr Joel Spitz
Rabbi Yitzchok Kalish

Bank: Santander Bank

Beth Feige Breslov Trust
Trustees' report
For the year ending 31st March 2021

The Trustees are pleased to present their report for the year ending 31st March 2021.

STRUCTURE, GOVERNANCE AND OBJECTS

Beth Feige Breslov Trust is a registered charity established by Deed of Trust. Its objects are the relief of poverty, the advancement of Orthodox Jewish religious education and the advancement of the Jewish religion. The charity achieves its objects by provision of grants to individuals in necessitous circumstances and to charitable organisations in furtherance of its objectives.

The charity continues to be governed by three trustees, in who the power to appoint additional trustees is vested. Should the trustees decide to appoint new trustees, induction and training will be provided. There are no paid staff; all activities to raise and distribute funds are carried out voluntarily by the trustees.

REVIEW OF ACTIVITIES, ACHIEVEMENTS AND PERFORMANCE

The trustees raised £27,043 for charitable purposes. During this exceptional COVID period, charitable expenditure was primarily made for relief of poverty, with only minimal expenditure on religious and educational causes. Grants were made in the UK.

GRANT MAKING POLICY

Grants are made in accordance with the charity's Grant Making Policy. This sets out the charity's objects, any specific priorities that are active, and the procedures that are followed in making grants. The trustees do not have the resources to deal with unsolicited applications. The Trustees investigate each appeal for support to ascertain the facts and the level of need, and require personal references from the people familiar with the case, for example their rabbi or other communal figure. In some cases, grants are made through another charitable organisations. In other cases grants are made directly to the person or family in need, or directly to a supplier.

RESERVES POLICY

The policy of the charity is to raise and distribute funds for charitable purpose. The trustees do not believe there is any need or justification to hold funds in reserves, as there are no ongoing commitments or running costs that need to be met.

RISK MANAGEMENT

The trustees have reviewed any risk to which the charity may be exposed, including risk of fraud. They are satisfied that measures are in place to manage these risks appropriately and proportionately.

PUBLIC BENEFIT

In carrying out their activities, the trustees took due heed of the Charity Commission's guidance on the requirement to provide public benefit and trustees are aware of their duties in this regard.

RESPONSIBILITIES OF THE TRUSTEES

Charity law 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 as at the Balance Sheet date, and of its incoming resources, including income and expenditure for the financial year.

In preparing those financial statement, the Trustees should follow best practice and:

1. Select suitable accounting policies and then apply them consistently.
2. Make judgements and estimates that are reasonable and prudent.
3. Follow applicable accounting standards and the Charities SORP 2005, disclosing and explaining any departures in the financial statements.
4. Prepare financial statement on an ongoing concern basis unless it is inappropriate to assume that the charity will continue in operation.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them as Trustees to ensure that the financial statements comply with Charity Law. The Trustees are also responsible for safeguarding the charity's assets and hence for taking responsible steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf by:

Mr F Spitz

Date: 30/01/2022

Beth Feige Breslov Trust
Statement of Financial Activities
For the year ending 31st March 2021

	<u>Notes</u>	<u>Unrestricted</u>	<u>2021</u>	<u>2020</u>
Income				
Voluntary Income/Donations		£27,043	£27,043	£43,397
Total Income		£27,043	£27,043	£43,397
Expenditure				
Raising Funds		£0	£0	£0
Grants made	2	£37,171	£37,171	£30,868
Support costs		£0	£0	£32
Total Expenditure		£37,171	£37,171	£30,900
Surplus/deficit for the Year		(£10,128)	(£10,128)	£12,497
Balance brought forward		£14,200	£14,200	£1,703
Balance carried forward		£4,071	£4,071	£14,200

Beth Feige Breslov Trust

Balance Sheet

As at 31st March 2021

	2021	2020
Assets		
Cash in bank	£4,071	£14,200
<u>Total Assets</u>	£4,071	£14,200

Breakdown of Funds

<u>Unrestricted funds</u>	£4,071	£14,200
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Approved by the Trustees and signed on their behalf by:

Mr F Spitz

Date: 30/01/2022

Beth Feige Breslov Trust

Notes to the Accounts

1. Principle accounting policies

Basis of Accounting

The accounts have been prepared under the historical cost convention in accordance with the Charities Act (Accounts and Reports) 2005, and the Financial Reporting Standard for Smaller Entities (effective April 2008), and follow the recommendations in Accounting and Reporting by Charities: Statement of Recommended Practice (Issued October 2005 and updated May 2008).

Cash Flow

The Accounts do not include a cashflow statement because the charity as a small reporting entity is exempt from the requirement to prepare such a statement.

Donations and Fund Accounting

Donations received for the general and main purposes of the charity are included as unrestricted funds in the Statement of Financial Activities when receivable.

Donations and Grants for activities restricted by the donors are taken to restricted funds if the wishes and conditions of the donor are legally binding on the Trustees.

Governance costs

Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

2. Breakdown of grant expenditure:

	Total
Grants for relief of poverty, distributed via charities and directly to individuals in need	£28,384
Grants for promotion of religion	£1,812
Grants for religious education	£6,975
Total grants	£37,171