

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

CHARITY NUMBER 1063752

**B OLSBERG & CO
CHARTERED ACCOUNTANTS
ENTERPRISE HOUSE
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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		27,132	36,948
		<u>27,132</u>	<u>36,948</u>
RESOURCES EXPENDED			
Direct Charitable Expenditure	2	30,026	34,550
MANAGEMENT AND ADMINISTRATION			
Accountancy		360	360
		<u>360</u>	<u>360</u>
TOTAL RESOURCES EXPENDED		30,386	34,910
NET LOSS		(3,254)	2,038
Fund balance at 5 April 2022		6,109	4,071
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>