

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 |
|----------------------------------|---------------|--------------|

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 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

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