

**PARTIO CHARITABLE TRUST**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED**  
**31 May 2025**

**Charity Number 1115637**

**ROSENTHAL & CO.**  
Chartered Accountants  
74 Whitehall Road  
Gateshead  
Tyne & Wear  
NE8 4ET

**PARTIO CHARITABLE TRUST**  
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**FOR THE YEAR ENDED 31 MAY 2025**

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# **PARTIO CHARITABLE TRUST**

## **TRUSTEES ANNUAL REPORT**

**YEAR ENDED 31 MAY 2025**

The trustees present their report and the unaudited financial statements of the charity for the year ended 30 June 2025.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

<b>Registered charity name</b>	PARTIO CHARITABLE TRUST
<b>Charity registration number</b>	1115637
<b>Principal office</b>	76 Bewick Road Gateshead NE8 1RS

#### **The trustees**

The trustees who served the charity during the period were as follows:

M.Z..Kohn  
S.Kohn  
Mrs S.Kohn

#### **Independent examiner**

Meir Rosenthal FCA  
74 Whitehall Road  
Gateshead NE8 4ET

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The charity is constituted and governed by a Trust Deed dated 20 June 2006. The charity is managed and controlled by the trustees, who meet regularly.

#### **Induction recruitment training**

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

#### **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. The trustees continually review the risks that the charity may be exposed to from time to time, and take appropriate action as required.



**PARTIO CHARITABLE TRUST**  
**TRUSTEES ANNUAL REPORT (continued)**  
**YEAR ENDED 31 MAY 2025**

**OBJECTIVES AND ACTIVITIES**

The charity was formed for the relief of poverty, sickness and infirmity amongst persons of the Jewish faith, the advancement of orthodox Jewish education and the advancement of the orthodox Jewish faith. To this end the charity has made various grants in the year under review.

The trustees confirm their compliance with the duty 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.

**ACHIEVEMENTS AND PERFORMANCE**

During the year the charity continued to raise funds, and has applied both during the year and subsequently all of the funds in grants in furtherance of its objectives.

**FINANCIAL REVIEW**

During the year, the charity's incoming resources exceeded the outgoing resources. The trustees are satisfied with the results for the year.

The trustees do not seek to maintain reserves, other than to ensure that they can continue the activities of the charity.

**PLANS FOR FUTURE PERIODS**

There are no current plans to change the activities or modus operandi in the foreseeable future.

**INDEPENDENT EXAMINER**

Meir Rosenthal FCA has been re-appointed as independent examiner for the ensuing year.

Signed on behalf of the trustees

.....  
**S.Kohn**  
**Trustee**

**Date: 24 November 2025**



**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF  
PARTIO CHARITABLE TRUST  
FOR THE YEAR ENDED 31 MAY 2025**

I report on the accounts of the charity for the year ended 30 June 2025, which are set out on pages 4 to 7.

**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 the Charities Act 2011), 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 STATEMENT**

Your attention is drawn to the fact that the charity has prepared the accounts (financial statements) in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (FRSSE) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on whether the accounts present a 'true and fair view'.

**INDEPENDENT EXAMINER'S STATEMENT**

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the trustees have not met the requirements to ensure that:
  - a) proper accounting records are kept (in accordance with section 130 of the Act), and
  - b) accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Meir Rosenthal  
Independent Examiner  
74 Whitehall Road  
Gateshead NE8 4ET

Date: 24 November 2025



**PARTIO CHARITABLE TRUST**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MAY 2025**

	2025 £	2024
<b>INCOMING RESOURCES</b>		
Incoming resources from generating funds:		
Voluntary income	33800	24800
	<u>          </u>	<u>          </u>
 <b>TOTAL INCOMING RESOURCES</b>	 <u>33800</u>	 <u>24800</u>
 <b>RESOURCES EXPENDED</b>		
Charitable activities	(5000)	(10000)
 <b>TOTAL RESOURCES EXPENDED</b>	 <u>(5000)</u>	 <u>(10000)</u>
 <b>NET INCOMING RESOURCES FOR THE YEAR</b>	 28800	 14800
 <b>RECONCILIATION OF FUNDS</b>		
Total funds brought forward	<u>49865</u>	<u>35065</u>
 <b>TOTAL FUNDS CARRIED FORWARD</b>	 <u>78665</u>	 <u>49865</u>

The statement of financial activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All the above amounts relate to continuing activities.



# PARTIO CHARITABLE TRUST

## BALANCE SHEET AS AT 31 MAY 2025

	Notes	2025 £	2024 £
<b>CURRENT ASSETS</b>			
Cash at Bank		78665	49865
<b>CREDITORS: Amounts Falling Due Within One Year</b>	6	-	-
<b>NET CURRENT ASSETS</b>		<u>78665</u>	<u>49865</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>78665</u>	<u>49865</u>
<b>FUNDS</b>			
Unrestricted income funds	7	<u>78665</u>	<u>49865</u>
<b>TOTAL FUNDS</b>		<u>78665</u>	<u>49865</u>

These financial statements were approved by the members of the committee and authorised for issue on ..... and are signed on their behalf by:

.....  
S.Kohn

Date: 24 November 2025



**PARTIO CHARITABLE TRUST**  
**NOTES TO THE FINANCIAL ACCOUNTS**  
**FOR THE YEAR ENDED 31 MAY 2025**

**1. ACCOUNTING CONVENTION AND POLICIES**

**Accounting convention**

The financial statements have been prepared under the historical cost convention and in accordance with the applicable United Kingdom accounting standards and the requirements of the Statement of Recommended Practice , Accounting and Reporting by Charities issued in March 2005 (SORP 2005).

**Incoming resources**

All donations are recognised in the Statement of Financial Activities (SOFA) of the charity when received. All other income is recognised on a receivable basis.

**Liability recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

**Charitable activities**

Charitable activities are only recognised in the accounts when paid.

**2. VOLUNTARY INCOME**

	Unrestricted Funds £	Total Funds 2025 £	Total Funds 2024 £
<b>Donations</b>			
General Donations	<u>33800</u>	<u>33800</u>	<u>24800</u>

**3. COST OF CHARITABLE ACTIVITIES BY FUND TYPE**

	Unrestricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Opening Your Hand	<u>5000</u>	<u>5000</u>	<u>10000</u>



# **PARTIO CHARITABLE TRUST**

## **NOTES TO THE FINANCIAL ACCOUNTS (continued)**

### **FOR THE YEAR ENDED 31 MAY 2025**

#### **4. COST OF CHARITABLE ACTIVITIES BY ACTIVITY TYPE**

	<b>Grant funding activities £</b>	<b>Total Funds 2025 £</b>	<b>Total Funds 2024 £</b>
Opening Your Hand	<u>5000</u>	<u>5000</u>	<u>10000</u>

#### **5. UNRESTRICTED INCOME FUNDS**

	<b>Balance at 1 July 2024 £</b>	<b>Incoming resources £</b>	<b>Balance at 30 June 2025 £</b>
General fund	<u>49865</u>	<u>28800</u>	<u>78665</u>

#### **6. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	<b>Net current assets £</b>	<b>Total £</b>
Unrestricted income funds	<u>78665</u>	<u>78665</u>
Total Funds	<u>78665</u>	<u>78665</u>