

The Roston Charitable Trust
Unaudited Financial Statements
31 March 2025

HAFFNER HOFF LTD

Accountants
2nd Floor - Parkgates
Bury New Road
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The Roston Charitable Trust

Financial Statements

Year ended 31 March 2025

	Page
Trustees' annual report	1
Independent examiner's report to the trustees	6
Statement of financial activities	7
Statement of financial position	8
Notes to the financial statements	9

The Roston Charitable Trust

Trustees' Annual Report

Year ended 31 March 2025

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2025.

Reference and administrative details

Registered charity name	The Roston Charitable Trust
Charity registration number	1119994
Principal office	24 Roston Road Salford M7 4FS
The trustees	M Brunner Mrs B Brunner
Independent examiner	Mr Howard Schwalbe ACA 2nd Floor - Parkgates Bury New Road Prestwich Manchester M25 0TL

The Roston Charitable Trust

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

Structure, governance and management

The Roston Charitable trust is constituted under a deed dated 15 March 2007. It is a registered charity number 1119994 and was registered on 10 July 2007.

Recruitment and appointment of new trustees would be in line with the Memorandum and Articles of Association and with the consent of the trustees. The criteria set for the suitable candidate would be someone who is sensitive to the needs and demands of the organisation.

There is no chief executive officer. The day-to-day affairs are undertaken by Mr M Brunner on behalf of the trustees. All major decisions are taken collectively by the trustees, and all the trustees give of their time freely. The trustees are unpaid and details of any related party transactions are disclosed as applicable in the notes to the accounts. The arrangements for setting the pay of the charity's employees are the sole domain of the trustees.

There are no policies for the induction or training of new trustees.

Risk review

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the Trust and are satisfied that systems are in place to manage our exposure to the major risks.

The risks faced by the trust are principally operational risks from ineffective grant making. These risks are managed by the trustees researching potential beneficiaries before granting donations.

Report back and review procedures strengthen these safeguards to ensure public benefit is achieved from all grants.

The Roston Charitable Trust

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

Objectives and activities

The objects of the charity are the relief of poverty in the Jewish community worldwide, the advancement of education according to the beliefs and values of the Jewish Faith worldwide and any charitable purpose at the discretion of the trustees for the benefit of the community.

Public benefit

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

Grant making policy

The charity is funded by donations. The charity gives out grants in line with the above objects.

There were no grants to individuals made during the year.

Grants made during the year to institutions are as detailed in the accounts.

The application of the funds by way of grants to either institutions or individuals and is almost always to institutions.

The trustees consider they have met the public benefit test and outline these achievements below.

The trustees measure the success of achieving the stated aims by the number and value of grants paid out for each object. The grants paid out in the year are detailed in the notes to the accounts and the trustees consider they have met their aims successfully this year.

The trustees consider the shorter-term aims to be similar to the longer term aims and assess the achievement of the charity in the same way

The Roston Charitable Trust

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

Achievements and performance

The charity received £42,711 (2024: £7,834) in donations during the year and paid out £50,291 (2024: £25,292) by way of grants and support costs.

Grants over £1,000 paid out during the year to institutions are as detailed in the accounts and the trustees consider these grants to be in line with the objects of the charity.

The charity has low governance costs. Other costs were kept low and were borne by the trustees. The governance costs incurred relate to professional fees incurred during the year.

The trustees would like to record their appreciation for all the financial support received from the local benefactor who anonymously sponsored the office costs during the course of the year.

There were no investments made during the year.

There were no related party transactions in the reporting period.

There were no material fundraising costs during the year.

There was an overall net expenditure and movement in funds for the year amounting to £7,580 (2024: £17,458).

Financial review

The trustees feel that the activity reflects the profile and standing within the local community. The impact for future year's expenditure is self-evident, and the trustees would like to record their appreciation for all the financial support received from benefactors during the course of the year.

Reserves policy

The unrestricted fund represents the unrestricted funds arising from past operating results.

The trustees are satisfied that the balance of the fund is an acceptable level of reserves given the nature of revenue receipts against grants payable.

In considering the limited financial obligations of the charity, the trustees have resolved to maintain a minimum reserve roughly equal to the net current assets of the charity.

The trustees are delighted to have made many valuable contributions to the community as a result of this income and hope to be able to do so for many years to come.

The free reserves, represented by the net current assets of the charity stand at £5,725 (2024: £13,305), all of which are unrestricted.

The Roston Charitable Trust

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

The trustees' annual report was approved on 24 December 2025 and signed on behalf of the board of trustees by:

M Brunner
Trustee

The Roston Charitable Trust

Independent Examiner's Report to the Trustees of The Roston Charitable Trust

Year ended 31 March 2025

I report to the trustees on my examination of the financial statements of The Roston Charitable Trust ('the charity') for the year ended 31 March 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.

Mr Howard Schwalbe ACA
Independent Examiner

2nd Floor - Parkgates
Bury New Road
Prestwich
Manchester
M25 0TL

24 December 2025

The Roston Charitable Trust

Statement of Financial Activities

Year ended 31 March 2025

		2025		2024
		Unrestricted	Total funds	Total funds
	Note	funds	£	£
		£	£	£
Income and endowments				
Donations and legacies	4	42,711	42,711	7,834
Total income		42,711	42,711	7,834
Expenditure				
Expenditure on charitable activities	5,6	50,291	50,291	25,292
Total expenditure		50,291	50,291	25,292
Net expenditure and net movement in funds		(7,580)	(7,580)	(17,458)
Reconciliation of funds				
Total funds brought forward		13,305	13,305	30,763
Total funds carried forward		5,725	5,725	13,305

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 9 to 13 form part of these financial statements.

The Roston Charitable Trust

Statement of Financial Position

31 March 2025

	Note	2025 £	£	2024 £
Current assets				
Debtors	12	–		5,000
Cash at bank and in hand		<u>6,445</u>		<u>9,025</u>
		6,445		14,025
 Creditors: amounts falling due within one year	 13	 <u>720</u>		 <u>720</u>
Net current assets			5,725	13,305
Total assets less current liabilities			5,725	13,305
Net assets			<u>5,725</u>	<u>13,305</u>
 Funds of the charity				
Unrestricted funds			5,725	13,305
Total charity funds	14		<u>5,725</u>	<u>13,305</u>

These financial statements were approved by the board of trustees and authorised for issue on 24 December 2025, and are signed on behalf of the board by:

M Brunner
Trustee

The notes on pages 9 to 13 form part of these financial statements.

The Roston Charitable Trust

Notes to the Financial Statements

Year ended 31 March 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 24 Roston Road, Salford, M7 4FS.

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.

Fair value

Debtors and creditors are stated at fair value.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements did not require management to make judgements, estimates or assumptions that affect the amounts reported.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Incoming resources

All income is 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.

The Roston Charitable Trust

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

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 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. 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.

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.

The Roston Charitable Trust

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Financial instruments *(continued)*

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 £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Donations				
Donations	42,711	42,711	7,834	7,834

5. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Charitable grants	49,435	49,435	24,440	24,440
Support costs	856	856	852	852
	<u>50,291</u>	<u>50,291</u>	<u>25,292</u>	<u>25,292</u>

6. Expenditure on charitable activities by activity type

	Grant funding of activities £	Support costs £	Total funds 2025 £	Total fund 2024 £
Charitable grants	49,435	137	49,572	24,572
Governance costs	–	719	719	720
	<u>49,435</u>	<u>856</u>	<u>50,291</u>	<u>25,292</u>

7. Analysis of support costs

	Analysis of support costs £	Total 2025 £	Total 2024 £
General office	137	137	132
Governance costs	719	719	720
	<u>856</u>	<u>856</u>	<u>852</u>

The Roston Charitable Trust

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

8. Analysis of grants

	2025 £	2024 £
Grants to institutions		
Ezer Layaldos	–	3,630
Grants under 1000	235	810
Ore Torah	5,000	–
Tifferet Rechasim	3,700	–
Torat Chessed	40,500	20,000
	<u>49,435</u>	<u>24,440</u>
Total grants	<u>49,435</u>	<u>24,440</u>

9. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	<u>1,440</u>	<u>720</u>

10. Staff costs

The average head count of employees during the year was Nil (2024: Nil).

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

11. Trustee remuneration and expenses

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

12. Debtors

	2025 £	2024 £
Other debtors	<u>–</u>	<u>5,000</u>

13. Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	<u>720</u>	<u>720</u>

The Roston Charitable Trust

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

14. Analysis of charitable funds

Unrestricted funds

	At 01 Apr 2024 £	Income £	Expenditure £	At 31 Mar 2025 £
General funds	<u>13,305</u>	<u>42,711</u>	<u>(50,291)</u>	<u>5,725</u>
	At 01 Apr 2023 £	Income £	Expenditure £	At 31 Mar 2024 £
General funds	<u>30,763</u>	<u>7,834</u>	<u>(25,292)</u>	<u>13,305</u>

15. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2025 £
Current assets	6,445	6,445
Creditors less than 1 year	(720)	(720)
Net assets	<u>5,725</u>	<u>5,725</u>
	Unrestricted Funds £	Total Funds 2024 £
Current assets	14,025	14,025
Creditors less than 1 year	(720)	(720)
Net assets	<u>13,305</u>	<u>13,305</u>

16. Taxation

The Roston Charitable Trust is a registered charity and therefore is not liable to income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.