

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MAY 2025  
FOR  
HANNAH LEVY HOUSE TRUST**

Carter & Coley  
Chartered Accountants  
3 Durrant Road  
Bournemouth  
Dorset  
BH2 6NE

# **HANNAH LEVY HOUSE TRUST**

## **CONTENTS OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2025**

---

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 2
<b>Independent Examiner's Report</b>	3
<b>Statement of Financial Activities</b>	4
<b>Balance Sheet</b>	5
<b>Notes to the Financial Statements</b>	6 to 10

# **HANNAH LEVY HOUSE TRUST**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MAY 2025**

---

The trustees present their report with the financial statements of the charity for the year ended 31 May 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: 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) (effective 1 January 2019).

### **OBJECTIVES AND ACTIVITIES**

#### **Objectives and aims**

The objects of the charity are to relieve financial hardship, sickness and poor health amongst Jewish elderly people in Bournemouth and the surrounding areas.

#### **Significant activities**

The Trust extended considerable financial support to the Bournemouth Hebrew Congregation in the form of disabled facilities for the elderly and infirm for their new synagogue building. The Trust have further agreed to make a substantial Grant to the Bournemouth Reform movement; it has also assisted with Chabad Lubavitch in its work in the community with The Elderly.

In addition the trust made Grants to BJRC and Meet and Munch during the year.

#### **Public benefit**

The trustees have kept in mind the Charity Commission's guidance on public benefit.

### **FINANCIAL REVIEW**

#### **Reserves policy**

The trustees plan to retain the donation that has been received in order to generate income in the future to fund grants.

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

#### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

#### **Registered Charity number**

1191350

#### **Principal address**

8 Leeson Road  
Bournemouth  
Dorset  
BH7 7AY

#### **Trustees**

S Feld  
L Williams  
L H Rossano  
J Solomons

# **HANNAH LEVY HOUSE TRUST**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MAY 2025**

---

### **REFERENCE AND ADMINISTRATIVE DETAILS**

#### **Independent Examiner**

Carter & Coley  
Chartered Accountants  
3 Durrant Road  
Bournemouth  
Dorset  
BH2 6NE

Approved by order of the board of trustees on 11 March 2026 and signed on its behalf by:

S Feld - Trustee

# INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HANNAH LEVY HOUSE TRUST

---

## **Independent examiner's report to the trustees of Hannah Levy House Trust**

I report to the charity trustees on my examination of the accounts of Hannah Levy House Trust (the Trust) for the year ended 31 May 2025.

### **Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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.

Andrew Clark FCA

Carter & Coley  
Chartered Accountants  
3 Durrant Road  
Bournemouth  
Dorset  
BH2 6NE

11 March 2026

# HANNAH LEVY HOUSE TRUST

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MAY 2025

		2025 Unrestricted fund £	2024 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies		8,587	46,270
Investment income	2	13,390	14,298
<b>Total</b>		<b>21,977</b>	<b>60,568</b>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Main purpose		32,047	30,660
Net gains on investments		1,860	24,424
<b>NET INCOME/(EXPENDITURE)</b>		<b>(8,210)</b>	<b>54,332</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		553,612	499,280
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>545,402</b>	<b>553,612</b>

The notes form part of these financial statements

# HANNAH LEVY HOUSE TRUST

## BALANCE SHEET 31 MAY 2025

		2025 Unrestricted fund £	2024 Total funds £
<b>FIXED ASSETS</b>	Notes		
Investments	6	526,283	524,424
<b>CURRENT ASSETS</b>			
Cash at bank		20,919	30,665
<b>CREDITORS</b>			
Amounts falling due within one year	7	(1,800)	(1,477)
<b>NET CURRENT ASSETS</b>		19,119	29,188
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		545,402	553,612
<b>NET ASSETS</b>		545,402	553,612
<b>FUNDS</b>	8		
Unrestricted funds		545,402	553,612
<b>TOTAL FUNDS</b>		545,402	553,612

The financial statements were approved by the Board of Trustees and authorised for issue on 11 March 2026 and were signed on its behalf by:

S Feld - Trustee

# HANNAH LEVY HOUSE TRUST

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2025

---

### 1. ACCOUNTING POLICIES

#### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

#### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

#### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

#### **Taxation**

The charity is exempt from tax on its charitable activities.

#### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

#### **Fixed asset investments**

Investments are initially measured at cost and subsequently at fair value.



# HANNAH LEVY HOUSE TRUST

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MAY 2025

### 2. INVESTMENT INCOME

	2025	2024
	£	£
Income from fixed asset investments	<u>13,390</u>	<u>14,298</u>

### 3. OTHER

Independent examiner's fee £1,044 (2024 £756)

### 4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 May 2025 nor for the year ended 31 May 2024.

#### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 May 2025 nor for the year ended 31 May 2024.

### 5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	46,270
Investment income	<u>14,298</u>
<b>Total</b>	<u>60,568</u>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Main purpose	<u>30,660</u>
Net gains on investments	<u>24,424</u>
<b>NET INCOME</b>	54,332
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	<u>499,280</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>553,612</u></u>

# HANNAH LEVY HOUSE TRUST

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MAY 2025

### 6. FIXED ASSET INVESTMENTS

	Listed investments £
<b>MARKET VALUE</b>	
At 1 June 2024	<b>524,424</b>
Revaluations	<b>1,859</b>
	<hr/>
At 31 May 2025	<b>526,283</b>
	<hr/>
<b>NET BOOK VALUE</b>	
At 31 May 2025	<b>526,283</b>
	<hr/>
At 31 May 2024	<b>524,424</b>
	<hr/>

There were no investment assets outside the UK.

Cost or valuation at 31 May 2025 is represented by:

	Listed investments £
Valuation in 2024	<b>24,424</b>
Valuation in 2025	<b>1,859</b>
Cost	<b>500,000</b>
	<hr/>
	<b>526,283</b>
	<hr/>

### 7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Other creditors	<b>1,800</b>	<b>1,477</b>
	<hr/>	<hr/>

# HANNAH LEVY HOUSE TRUST

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MAY 2025

### 8. MOVEMENT IN FUNDS

	At 1/6/24 £	Net movement in funds £	At 31/5/25 £
<b>Unrestricted funds</b>			
General fund	553,612	(8,210)	545,402
<b>TOTAL FUNDS</b>	<u>553,612</u>	<u>(8,210)</u>	<u>545,402</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	21,977	(32,047)	1,860	(8,210)
<b>TOTAL FUNDS</b>	<u>21,977</u>	<u>(32,047)</u>	<u>1,860</u>	<u>(8,210)</u>

### Comparatives for movement in funds

	At 1/6/23 £	Net movement in funds £	At 31/5/24 £
<b>Unrestricted funds</b>			
General fund	499,280	54,332	553,612
<b>TOTAL FUNDS</b>	<u>499,280</u>	<u>54,332</u>	<u>553,612</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	60,568	(30,660)	24,424	54,332
<b>TOTAL FUNDS</b>	<u>60,568</u>	<u>(30,660)</u>	<u>24,424</u>	<u>54,332</u>

# **HANNAH LEVY HOUSE TRUST**

## **NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MAY 2025**

---

### **9. RELATED PARTY DISCLOSURES**

The trust received a donation of £Nil during the year (2024 £44,270) from The Hannah Levy Home, which shares a number of trustees.