

THE BENJAMIN WINEGARTEN CHARITABLE TRUST

England & Wales · Charity number 271442

Details

Status Registered

Legal form Other

Registered 1976-06-18

Register [View on the Charity Commission register](#)

Contact

Address 13 Hurstdene Gardens
London
N15 6NA

Phone 07817212952

Activities

Objects: TOWARDS OR IN FURTHERANCE OR FOR THE BENEFIT OF SUCH ONE OR MORE CHARITIES CHARITABLE INSTITUTIONS OR CHARITABLE PURPOSES IN ANY PART OF THE WORLD IN SUCH SHARES AND IN SUCH MANNER AS THE TRUSTEES IN THEIR ABSOLUTE DISCRETION MAY FROM TIME TO TIME DETERMINE.

Activities: relief of poverty, advancement of religion and religious education

Classification

- **How:** Makes Grants To Organisations
- **What:** Religious Activities
- **Who:** Other Charities Or Voluntary Bodies

Geography

- **Area of benefit:** ANY PART OF THE WORLD
- Israel
- Throughout London

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-05	£194,025	£198,852	-	-
2024-04-05	£197,584	£205,286	-	-
2023-04-05	£163,705	£92,378	-	-
2022-04-05	£235,479	£205,080	-	-
2021-04-05	£348,232	£209,237	-	-

Trustees

Name	Role	Appointed
Leah Chontow		2019-02-12
Miriam Schwab		2019-02-12
Simon Winegarten		2019-02-12

THE BENJAMIN WINEGARTEN CHARITABLE TRUST

England & Wales - Charity number 271442

Accounts

**THE BENJAMIN WINEGARTEN CHARITABLE TRUST
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2025**

Pugh Clarke & Co.
Chartered Accountants
35 Hornbeam Road
Theydon Bois
Epping
Essex
CM16 7JU

**The Benjamin Winegarten Charitable Trust
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**The Benjamin Winegarten Charitable Trust
Trustees' Report For The Year Ended 5 April 2025**

The trustees present their report and the financial statements for the year ended 5 April 2025.

Objectives and Activities

Aims and Objectives

The charity provides donations and grants to institutions of religious education and religious organisations as well as other charities working for the relief of poverty. Through its involvement in the local community it also provides donations and grants to individual referrals in social need.

Public Benefit

The charity was formed in 1976 and is governed by its trust deed dated 12 March 1976. The charity has continued with its activities in particular for the relief of poverty and for the purposes of advancement of religion and religious education.

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

Reference and Administrative Details

Trustees

Mr Simon Winegarten
Mrs Miriam Schwab
Mrs Leah Chontow

Charity Number

271442

Principal Address

114 Albert Avenue
Prestwich
Manchester
M25 0LU

Independent Examiner

Kenneth Clarke FCA
Pugh Clarke & Co.
Chartered Accountants
35 Hornbeam Road
Theydon Bois
Epping
Essex
CM16 7JU

**The Benjamin Winegarten Charitable Trust
Trustees' Report (continued)
For The Year Ended 5 April 2025**

The trustees' report was approved by the board of trustees and signed on its behalf by:

Mr Simon Winegarten
Trustee
23/01/2026

The Benjamin Winegarten Charitable Trust
Independent Examiner's Report to the Trustees of The Benjamin Winegarten Charitable Trust
For The Year Ended 5 April 2025

I report to the trustees on my examination of the accounts of The Benjamin Winegarten Charitable Trust (the Trust) for the year ended 5 April 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 2011 Act and in carrying out my examination, I have followed 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 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 contents 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.

Kenneth Clarke FCA
23/01/2026
Pugh Clarke & Co.
Chartered Accountants
35 Hornbeam Road
Theydon Bois
Epping
Essex
CM16 7JU

The Benjamin Winegarten Charitable Trust
Statement of Financial Activities
For The Year Ended 5 April 2025

	Notes	2025 Unrestricted funds £	2024 Unrestricted funds £
INCOME AND ENDOWMENTS FROM:			
Donations and legacies	3	120,000	120,000
Investments	4	74,025	77,584
		194,025	197,584
EXPENDITURE ON:			
Charitable activities	5	(198,852)	(205,286)
		(4,827)	(7,702)
NET EXPENDITURE BEFORE INVESTMENT LOSSES		(4,827)	(7,702)
Net (losses)/gains on investments		(25,656)	4,997
		(30,483)	(2,705)
NET EXPENDITURE		(30,483)	(2,705)
		(30,483)	(2,705)
NET MOVEMENT IN FUNDS		(30,483)	(2,705)
RECONCILIATION OF FUNDS:			
Total funds brought forward		2,378,385	2,381,090
TOTAL FUNDS CARRIED FORWARD	13	2,347,902	2,378,385

The notes on pages 6 to 9 form part of these financial statements.

The Benjamin Winegarten Charitable Trust
Statement of Financial Position
As At 5 April 2025

	Notes	2025 Unrestricted funds £	2024 Total funds £
FIXED ASSETS			
Tangible Assets	9	140,000	140,000
Investments	10	222,652	248,308
		362,652	388,308
CURRENT ASSETS			
Debtors	11	53,961	68,455
Cash at bank and in hand		1,932,439	1,922,772
		1,986,400	1,991,227
Creditors: Amounts Falling Due Within One Year	12	(1,150)	(1,150)
NET CURRENT ASSETS (LIABILITIES)		1,985,250	1,990,077
TOTAL ASSETS LESS CURRENT LIABILITIES		2,347,902	2,378,385
NET ASSETS		2,347,902	2,378,385
FUNDS OF THE CHARITY			
Unrestricted Funds		2,347,902	2,378,385
TOTAL FUNDS	13	2,347,902	2,378,385
On behalf of the board			

Mr Simon Winegarten
Trustee
23/01/2026

The notes on pages 6 to 9 form part of these financial statements.

The Benjamin Winegarten Charitable Trust
Notes to the Financial Statements
For The Year Ended 5 April 2025

1. General Information

The Benjamin Winegarten Charitable Trust is an unincorporated charity registered with the Charity Commission, registered charity number 271442. The principal address is 114 Albert Avenue, Prestwich, Manchester, M25 0LU.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements 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 charity is a Public Benefit Entity as defined by FRS 102.

2.2. Resources Expended

The charity made grants to other charitable institutions during the year to £197,702 (2024 £204,103). There were no donations and grants to individuals £Nil (2024 £Nil).

In monitoring performance, the charity receives regular updates from the causes to which it has given support and carefully reviews the progress of those concerned. Such feedback is an influence on future policy for grants and awards.

2.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold	0%
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2.4. Investments

2.5. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3. Income from Donations and Legacies

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Donations and gifts	120,000	120,000

4. Investment Income

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Bank interest receivable	24,421	18,759
Dividends from investments	9,099	9,900
Rents received from investment properties	40,505	48,925
	<u>74,025</u>	<u>77,584</u>

The Benjamin Winegarten Charitable Trust
Notes to the Financial Statements (continued)
For The Year Ended 5 April 2025

5. Analysis of Expenditure

	Grant funding of activities	Support costs (see note 6)	2025
	£	£	£
Charitable activities	197,702	1,150	198,852
	<u>197,702</u>	<u>1,150</u>	<u>198,852</u>
			2024
	£	£	£
Charitable activities	204,103	1,183	205,286
	<u>204,103</u>	<u>1,183</u>	<u>205,286</u>

6. Support Costs

		2025 Support costs
		£
Governance costs		1,150
		<u>1,150</u>
		2024 Support costs
		£
Interest payable		33
Governance costs		1,150
		<u>1,183</u>
		<u>1,183</u>

7. Independent Examiner's Remuneration

	2025	2024
	£	£
Independent examination of the financial statements	1,150	1,150
	<u>1,150</u>	<u>1,150</u>

8. Average Number of Employees

Average number of employees during the year was: NIL (2024: NIL)

The Benjamin Winegarten Charitable Trust
Notes to the Financial Statements (continued)
For The Year Ended 5 April 2025

9. Tangible Assets

	Land & Property Freehold £
Cost	
As at 6 April 2024	140,000
As at 5 April 2025	<u>140,000</u>
Net Book Value	
As at 5 April 2025	<u>140,000</u>
As at 6 April 2024	<u>140,000</u>

10. Investments

	Listed £
Cost or Valuation	
As at 6 April 2024	248,308
Revaluations	(25,656)
As at 5 April 2025	<u>222,652</u>
Provision	
As at 6 April 2024	-
As at 5 April 2025	<u>-</u>
Net Book Value	
As at 5 April 2025	<u>222,652</u>
As at 6 April 2024	<u>248,308</u>

11. Debtors

	2025 £	2024 £
Due within one year		
Other debtors	<u>53,961</u>	<u>68,455</u>

12. Creditors: Amounts Falling Due Within One Year

	2025 £	2024 £
Accruals and deferred income	<u>1,150</u>	<u>1,150</u>

The Benjamin Winegarten Charitable Trust
Notes to the Financial Statements (continued)
For The Year Ended 5 April 2025

13. Movement in Funds

	As at 6 April 2024	Income	Expenditure	As at 5 April 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	2,378,385	194,025	(224,508)	2,347,902
Total funds	<u>2,378,385</u>	<u>194,025</u>	<u>(224,508)</u>	<u>2,347,902</u>
	As at 6 April 2023	Income	Expenditure	As at 5 April 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	2,381,090	197,584	(200,289)	2,378,385
Total funds	<u>2,381,090</u>	<u>197,584</u>	<u>(200,289)</u>	<u>2,378,385</u>

14. Transactions with Trustees

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

No trustee expenses have been incurred.

15. Related Party Disclosures

There have been no related party transactions in the reporting period that require disclosure.

The Benjamin Winegarten Charitable Trust
Detailed Statement of Financial Activities
For The Year Ended 5 April 2025

	2025	2024
	Total funds	Total funds
	£	£
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donations and gifts	120,000	120,000
	120,000	120,000
Investments		
Dividends from other fixed asset investments - listed	6,599	7,400
Dividends from other fixed asset investments - unlisted	2,500	2,500
Rental income from investment property	40,505	48,925
Bank interest receivable	24,421	18,759
	74,025	77,584
	194,025	197,584
EXPENDITURE ON:		
Charitable activities		
Grants to institutions	(197,702)	(204,103)
Bank charges	-	(33)
Independent examiner's fees	(1,150)	(1,150)
	(198,852)	(205,286)
	(198,852)	(205,286)
NET EXPENDITURE BEFORE INVESTMENT LOSSES		
	(4,827)	(7,702)
Net (losses)/gains on investments		
(Deficit)/surplus on revaluation of investments	(25,656)	4,997
	(25,656)	4,997
NET EXPENDITURE		
	(30,483)	(2,705)

THE BENJAMIN WINEGARTEN CHARITABLE TRUST

England & Wales - Charity number 271442

Accounts



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From 6th April 2023 To 5th April 2024

Charity name: The Benjamin Winegarten Charitable Trust

Charity registration number: 271442

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The charity was formed in 1976 and is governed by its trust deed dated 12 March 1976. The charity has continued with its activities in particular for the relief of poverty and for the purposes of advancement of religion and religious education.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	The charity provides donations and grants to institutions of religious education and religious organisations as well as other charities working for the relief of poverty. Through its involvement in the local community it also provides donations and grants to individual referrals in social need.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The trustees have regard to the guidance issued by the Charity Commission on public benefit in all aspects of how the charity is run and carries out its purpose.

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.202	<p>The charity made grants to other charitable institutions during the year to £204,103 (2023 £91,328). There were no donations and grants to individuals (2023 £Nil).</p> <p>In monitoring performance, the charity receives regular updates from the causes to which it has given support and carefully reviews the progress of those concerned. Such feedback is an influence on future policy for grants and awards.</p>

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	The trustees report that income has remained stable, while at the same time they have felt able to increase charitable grants and donations during the year. Indications for the ensuing year are that income will balance expenditure.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The trustees maintain reserves in order that levels of grants can be maintained throughout the economic cycle and to support longer term projects.
Amount of reserves held	Para 1.22	At 5th April 2024 the charity held reserves of £2,378,385 all of which are Unrestricted Funds (2023: £2,381,090).
Reasons for holding zero reserves	Para 1.22	Not applicable
Details of fund materially in deficit	Para 1.24	Not applicable
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	Not applicable

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document	Para 1.25	Trust Deed dated 12th March 1976
How is the charity constituted?	Para 1.25	The charity is unincorporated.
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	The Trustees in conjunction with their professional advisors deal with all matters relating to policy making and day to day administration including grant making, investment, reserves and risk management, policies and performance. The Board keeps the skill requirements of the Trustee Body under review and seeks professional advice where it deems appropriate. The trustees have the power to appoint additional trustees as considered necessary.

Reference and Administrative details

Charity name	The Benjamin Winegarten Charitable Trust
Other name the charity uses	
Registered charity number	271442
Charity's principal address	13 HURSTDENE GARDENS LONDON N15 6NA

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	E Winegarten		06/04/2023 to 04/08/2024	
	S Winegarten			
	L Chontow			
2	M Schwab			

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	Not applicable
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	Not applicable
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	Not applicable

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	S Winegarten	L Chontow
Position (eg Secretary, Chair, etc)	Trustee	Trustee
Date	29/01/2025	



The Benjamin Winegarten Charitable Trust			Charity No (if any)	271442
Annual accounts for the period				
Period start date	06/04/2023	To	Period end date	05/04/2024

Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Restricted			Total funds £ F04	Prior year funds £ F05
		Unrestricted funds £ F01	income funds £ F02	Endowment funds £ F03		
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	120,000	-	-	120,000	120,000
Charitable activities	S02	-	-	-	-	-
Other trading activities	S03	-	-	-	-	-
Investments	S04	77,584	-	-	77,584	43,705
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
Total	S07	197,584	-	-	197,584	163,705
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	204,103	-	-	204,103	91,328
Separate material item of expense	S10					
Other	S11	1,183	-	-	1,183	1,050
Total	S12	205,286	-	-	205,286	92,378
Net income/(expenditure) before investment gains/(losses)	S13	- 7,702	-	-	- 7,702	71,327
Net gains/(losses) on investments	S14	4,997	-	-	4,997	- 14,546
Net income/(expenditure)	S15	- 2,705	-	-	- 2,705	56,781
Extraordinary items	S16	-	-	-	-	-
Transfers between funds	S17	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	- 2,705	-	-	- 2,705	56,781
Reconciliation of funds:						
Total funds brought forward	S21	2,381,090	-	-	2,381,090	2,324,309
Total funds carried forward	S22	2,378,385	-	-	2,378,385	2,381,090

Section B Balance sheet

		Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	140,000	-	-	140,000	140,000
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	248,308	-	-	248,308	243,311
Total fixed assets		B05	388,308	-	-	388,308	383,311
Current assets							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	68,455	-	-	68,455	21,164
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	1,922,772	-	-	1,922,772	1,979,267
Total current assets		B10	1,991,227	-	-	1,991,227	2,000,431
Creditors: amounts falling due within one year	(Note 20)	B11	1,150	-	-	1,150	2,652
Net current assets/(liabilities)		B12	1,990,077	-	-	1,990,077	1,997,779
Total assets less current liabilities		B13	2,378,385	-	-	2,378,385	2,381,090
Creditors: amounts falling due after one year	(Note 20)	B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
Total net assets or liabilities		B16	2,378,385	-	-	2,378,385	2,381,090
Funds of the Charity							
Endowment funds	(Note 27)	B17	-	-	-	-	-
Restricted income funds	(Note 27)	B18	-	-	-	-	-
Unrestricted funds		B19	2,378,385	-	-	2,378,385	2,381,090
Revaluation reserve		B20	-	-	-	-	-
Total funds		B21	2,378,385	-	-	2,378,385	2,381,090

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
	Mr S Winegarten	29/01/2025
	Mrs L Chontow	29/01/2025

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with* the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with* the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

Not applicable

Disclosure of any uncertainties that make the going concern assumption doubtful;

Not applicable

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

Not applicable

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2.

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

Note 2 Accounting policies

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability. 	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Legacies	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP). Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Government grants	The charity has received government grants in the reporting period	Yes	No	N/a
		<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Support costs	The charity has incurred expenditure on support costs.	Yes	No	N/a
		<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

2.3 EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Deferred income	No material item of deferred income has been included in the accounts.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

2.4 ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least <input type="text"/>	Yes	No	N/a
	They are valued at cost.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	The depreciation rates and methods used are disclosed in note 9.2.	Yes	No	N/a
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	They are valued at cost.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.	Yes	No	N/a
		<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	They are valued at cost.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Stocks and work in progress

Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.

Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Current asset investments

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

They are valued at fair value except where they qualify as basic financial instruments.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE

Note 3

Analysis of income

Analysis		Unrestricted	Restricted	Endowment	Total funds	Prior year
		funds	income funds	funds	£	£
Donations and legacies:	Donations and gifts	120,000	-	-	120,000	120,000
	Gift Aid	-	-	-	-	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
Total	120,000	-	-	120,000	120,000	
Income from investments:	Interest income	18,759	-	-	18,759	2,209
	Dividend income	9,900	-	-	9,900	13,530
	Rental and leasing income	48,925	-	-	48,925	27,966
	Other	-	-	-	-	-
Total	77,584	-	-	77,584	43,705	
TOTAL INCOME	197,584	-	-	197,584	163,705	

Other information:

All income in the prior year was unrestricted.

--

Section C **Notes to the accounts** **(cont)**

Note 6 **Analysis of expenditure**

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £	
Analysis						
Expenditure on charitable activities	Grants to charitable institutions	91,328	-	-	91,328	204,030
	Grants to individuals	-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total expenditure on charitable activities	91,328	-	-	91,328	204,030
Other	Independent examiner's fee	1,050	-	-	1,050	1,050
	Bank charges	-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total other expenditure	1,050	-	-	1,050	1,050
TOTAL EXPENDITURE	92,378	-	-	92,378	205,080	

Other information:

Analysis of expenditure on charitable activities

Activity or programme	Activities undertaken directly	Grant funding of activities	Support Costs	Total this 204030year	Total prior year
	£	£	£	£	£
Activity 1	Grants to charitable institutions	204,103	-	204,103	91,328
Activity 2	Grants to individuals	-	-	-	-
Other					
Total		204,103	-	204,103	91,328

Section C**Notes to the accounts****Note 10** Details of certain items of expenditure**10.1 Fees for examination of the accounts**

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees

Assurance services other than audit or independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

This year £	Last year £
1150	1050
0	0
0	0
0	0

Note 14 Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

14.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	140,000	-	-	-	140,000
At end of the year	140,000	-	-	-	140,000

14.3 Net book value

Net book value at the beginning of the year	140,000	-	-	-	140,000
Net book value at the end of the year	140,000	-	-	-	140,000

14.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the carrying amount that would have been recognised had the assets been carried under the cost model.

24,434

Note 17 Investment assets

Please complete this note if the charity has any investment assets.

17.1 Fixed assets investments (please provide for each class of investment)

	Cash & cash equivalents	Listed investments	Investment properties	Social investments	Other	Total
Carrying (fair) value at beginning of period	-	243,311	-	-	-	243,311
Less: disposals at carrying value	-	-	-	-	-	-
Add/(deduct): net gain/(loss) on revaluation	-	4,997	-	-	-	4,997
Carrying (fair) value at end of year	-	248,308	-	-	-	248,308

17.2 Please provide a breakdown of investments shown above agreeing with the balance sheet row B04 differentiating between those held at fair value and those held at cost less impairment.

Analysis of investments

	Fair value at year end	Cost less impairment
	£	£
Cash or cash equivalents	-	-
Listed investments	248,308	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	248,308	-
Grand total (Fair value at year end+Cost less impairment)		248,308

Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

Trade debtors

Prepayments and accrued income

Other debtors

Total

This year	Last year
£	£
-	-
68,455	21,164
68,455	21,164

Note 20 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals and deferred income	1,150	2,652	-	-
Other creditors	-	-	-	-
Total	1,150	2,652	-	-

Section C**Notes to the accounts****(cont)****Note 24 Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)
Short term deposits
Cash at bank and on hand
Other
Total

This year £	Last year £
-	-
1,340,595	1,321,836
582,177	657,431
-	-
1,922,772	1,979,267

Note 28 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

TRUE

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

There have been no related party transactions in the reporting period (True or False)

TRUE



Section A Independent Examiner's Report

Report to the trustees	THE BENJAMIN WINEGARTEN CHARITABLE TRUST		
On accounts for the year ended	5 th APRIL 2024	Charity no (if any)	271442
Set out on pages	1-15		

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **05/04/2024**.

Responsibilities and basis of report

As the charity's trustees, 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 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.

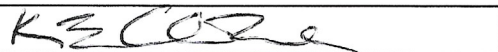
Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

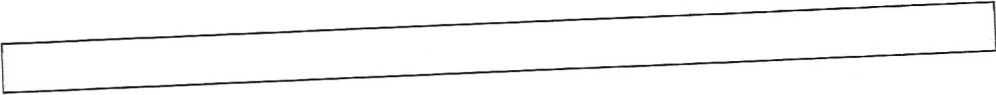
* Please delete the words in the brackets if they do not apply.

Signed:  **Date:** 29/01/2025

Name: KENNETH EDWIN CLARKE, FCA

Relevant professional qualification(s) or body (if any): INSTITUTE OF CHARTERED ACCOUNTANTS IN ENGLAND & WALES

Address: 35 HORNBEAM ROAD, THEYDON BOIS, EPPING, ESSEX CM16 7JU



Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

THE BENJAMIN WINEGARTEN CHARITABLE TRUST

England & Wales - Charity number 271442

Accounts



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From 6th April 2021 To 5th April 2022

Charity name: The Benjamin Winegarten Charitable Trust

Charity registration number: 271442

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The charity was formed in 1976 and is governed by its trust deed dated 12 March 1976. The charity has continued with its activities in particular for the relief of poverty and for the purposes of advancement of religion and religious education.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	The charity provides donations and grants to institutions of religious education and religious organisations as well as other charities working for the relief of poverty. Through its involvement in the local community it also provides donations and grants to individual referrals in social need.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The trustees have regard to the guidance issued by the Charity Commission on public benefit in all aspects of how the charity is run and carries out its purpose.

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.202	<p>The charity made grants to other charitable institutions during the year to £91,328 (2022 £204,030). There were no donations and grants to individuals (2022 £Nil).</p> <p>In monitoring performance, the charity receives regular updates from the causes to which it has given support and carefully reviews the progress of those concerned. Such feedback is an influence on future policy for grants and awards.</p>

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	The trustees report that income has remained stable, while at the same time they have felt able to increase charitable grants and donations during the year. Indications for the ensuing year are that income will balance expenditure.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The trustees maintain reserves in order that levels of grants can be maintained throughout the economic cycle and to support longer term projects.
Amount of reserves held	Para 1.22	At 5th April 2023 the charity held reserves of £2,381,090 all of which are Unrestricted Funds (2022: £2,324,309).
Reasons for holding zero reserves	Para 1.22	Not applicable
Details of fund materially in deficit	Para 1.24	Not applicable
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	Not applicable

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document	Para 1.25	Trust Deed dated 12th March 1976
How is the charity constituted?	Para 1.25	The charity is unincorporated.
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	The Trustees in conjunction with their professional advisors deal with all matters relating to policy making and day to day administration including grant making, investment, reserves and risk management, policies and performance. The Board keeps the skill requirements of the Trustee Body under review and seeks professional advice where it deems appropriate. The trustees have the power to appoint additional trustees as considered necessary.

Reference and Administrative details

Charity name	The Benjamin Winegarten Charitable Trust
Other name the charity uses	
Registered charity number	271442
Charity's principal address	25 St Andrews Grove Stoke Newington London N16 5NF

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	E Winegarten			
	S Winegarten			
	L Chontow			
2	M Schwab			

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	Not applicable
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	Not applicable
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	Not applicable

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	S Winegarten	E Winegarten
Position (eg Secretary, Chair, etc)	Trustee	Trustee

Date 26/01/2024



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From 6th April 2021 To 5th April 2022

Charity name: The Benjamin Winegarten Charitable Trust

Charity registration number: 271442

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Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	The charity provides donations and grants to institutions of religious education and religious organisations as well as other charities working for the relief of poverty. Through its involvement in the local community it also provides donations and grants to individual referrals in social need.
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Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.202	<p>The charity made grants to other charitable institutions during the year to £91,328 (2022 £204,030). There were no donations and grants to individuals (2022 £Nil).</p> <p>In monitoring performance, the charity receives regular updates from the causes to which it has given support and carefully reviews the progress of those concerned. Such feedback is an influence on future policy for grants and awards.</p>

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	The trustees report that income has remained stable, while at the same time they have felt able to increase charitable grants and donations during the year. Indications for the ensuing year are that income will balance expenditure.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The trustees maintain reserves in order that levels of grants can be maintained throughout the economic cycle and to support longer term projects.
Amount of reserves held	Para 1.22	At 5th April 2023 the charity held reserves of £2,381,090 all of which are Unrestricted Funds (2022: £2,324,309).
Reasons for holding zero reserves	Para 1.22	Not applicable
Details of fund materially in deficit	Para 1.24	Not applicable
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	Not applicable

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Reference and Administrative details

Charity name	The Benjamin Winegarten Charitable Trust
Other name the charity uses	
Registered charity number	271442
Charity's principal address	25 St Andrews Grove Stoke Newington London N16 5NF

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	E Winegarten			
	S Winegarten			
	L Chontow			
2	M Schwab			

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	Not applicable
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	Not applicable
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	Not applicable

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	S Winegarten	E Winegarten
Position (eg Secretary, Chair, etc)	Trustee	Trustee

Date 26/01/2024

Independent examiner's report on the accounts



CHARITY COMMISSION
FOR ENGLAND AND WALES

Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name
The Benjamin Winegarten Charitable Trust

On accounts for the year
ended

5th April 2023

Charity no
(if any)

271442

Set out on pages

1 – 15

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 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent
examiner's statement

My 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 the 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 connection with my examination, no matter has come to my attention (other than that disclosed below *)

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities 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.

* Please delete the words in the brackets if they do not apply.

Signed:

[Signature box]

Date:

26/01/2024

Name:

Kenneth Edwin Clarke, FCA

Relevant professional qualification(s) or body (if any):	Chartered Accountant
---	----------------------

Address:	35 Hornbeam Road
	Theydon Bois, Epping
	Essex, CM16 7JU

Section B	Disclosure
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Only complete if the examiner needs to highlight material problems.(E.g. accounting records have not been kept in accordance with s132 of the Charities' Act 2011 and those accounts do not comply with the requirements of the 2008 Regulations setting out the form and content of charity accounts; any material expenditure or action which appears not to be in accordance with the trusts of the charity; any failure to be provided with information and explanations by any past or present trustee, officer or employee; and any material consistency between the accounts and the trustees' annual report.)

Give here brief details of any items that the examiner wishes to disclose.

NONE

THE BENJAMIN WINEGARTEN CHARITABLE TRUST

England & Wales - Charity number 271442

Accounts



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From 6th April 2021 To 5th April 2022

Charity name: The Benjamin Winegarten Charitable Trust

Charity registration number: 271442

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The charity was formed in 1976 and is governed by its trust deed dated 12 March 1976. The charity has continued with its activities in particular for the relief of poverty and for the purposes of advancement of religion and religious education.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	The charity provides donations and grants to institutions of religious education and religious organisations as well as other charities working for the relief of poverty. Through its involvement in the local community it also provides donations and grants to individual referrals in social need.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The trustees have regard to the guidance issued by the Charity Commission on public benefit in all aspects of how the charity is run and carries out its purpose.

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>The charity made grants to other charitable institutions during the year to £204,030 (2021 £208,207). There were also donations and grants to individuals to £Nil (2021 £Nil).</p> <p>In monitoring performance, the charity receives regular updates from the causes to which it has given support and carefully reviews the progress of those concerned. Such feedback is an influence on future policy for grants and awards.</p>

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	The trustees report that income has remained stable, while at the same time they have felt able to increase charitable grants and donations during the year. Indications for the ensuing year are that income will balance expenditure.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The trustees maintain reserves in order that levels of grants can be maintained throughout the economic cycle and to support longer term projects.
Amount of reserves held	Para 1.22	At 5th April 2022 the charity held reserves of £2,324,309 all of which are Unrestricted Funds (2021: £2,253,595).
Reasons for holding zero reserves	Para 1.22	Not applicable
Details of fund materially in deficit	Para 1.24	Not applicable
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	Not applicable

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document	Para 1.25	Trust Deed dated 12th March 1976
How is the charity constituted?	Para 1.25	The charity is unincorporated.
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	The Trustees in conjunction with their professional advisors deal with all matters relating to policy making and day to day administration including grant making, investment, reserves and risk management, policies and performance. The Board keeps the skill requirements of the Trustee Body under review and seeks professional advice where it deems appropriate. The trustees have the power to appoint additional trustees as considered necessary.

Reference and Administrative details

Charity name	The Benjamin Winegarten Charitable Trust
Other name the charity uses	
Registered charity number	271442
Charity's principal address	25 St Andrews Grove Stoke Newington London N16 5NF

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	E Winegarten			
	S Winegarten			
	L Chontow			
2	M Schwab			

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	Not applicable
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	Not applicable
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	Not applicable

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	S Winegarten	E Winegarten
Position (eg Secretary, Chair, etc)	Trustee	Trustee

Date 20/01/2023



The Benjamin Winegarten Charitable Trust			Charity No (if any)	271442
Annual accounts for the period				
Period start date	06/04/2021	To	Period end date	05/04/2022

Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£	£	£	£	£
		F01	F02	F03	F04	F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	180,000	-	-	180,000	300,000
Charitable activities	S02	-	-	-	-	-
Other trading activities	S03	-	-	-	-	-
Investments	S04	55,479	-	-	55,479	48,232
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
Total	S07	235,479	-	-	235,479	348,232
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	204,030	-	-	204,030	208,287
Separate material item of expense	S10	-	-	-	-	-
Other	S11	1,050	-	-	1,050	950
Total	S12	205,080	-	-	205,080	209,237
Net income/(expenditure) before investment gains/(losses)	S13	30,399	-	-	30,399	138,995
Net gains/(losses) on investments	S14	40,314	-	-	40,314	35,955
Net income/(expenditure)	S15	70,713	-	-	70,713	174,950
Extraordinary items	S16	-	-	-	-	-
Transfers between funds	S17	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	70,713	-	-	70,713	174,950
Reconciliation of funds:						
Total funds brought forward	S21	2,253,596	-	-	2,253,596	2,078,646
Total funds carried forward	S22	2,324,309	-	-	2,324,309	2,253,596

Section B Balance sheet

		Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	140,000	-	-	140,000	140,000
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	257,857	-	-	257,857	217,543
Total fixed assets		B05	397,857	-	-	397,857	357,543
Current assets							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	41,595	-	-	41,595	46,376
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	1,885,907	-	-	1,885,907	1,853,128
Total current assets		B10	1,927,502	-	-	1,927,502	1,899,504
Creditors: amounts falling due within one year	(Note 20)	B11	1,050	-	-	1,050	3,452
Net current assets/(liabilities)		B12	1,926,452	-	-	1,926,452	1,896,052
Total assets less current liabilities		B13	2,324,309	-	-	2,324,309	2,253,595
Creditors: amounts falling due after one year	(Note 20)	B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
Total net assets or liabilities		B16	2,324,309	-	-	2,324,309	2,253,595
Funds of the Charity							
Endowment funds	(Note 27)	B17	-	-	-	-	-
Restricted income funds	(Note 27)	B18	-	-	-	-	-
Unrestricted funds		B19	2,324,309	-	-	2,324,309	2,253,595
Revaluation reserve		B20	-	-	-	-	-
Total funds		B21	2,324,309	-	-	2,324,309	2,253,595

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
	Mr S Winegarten	20/01/2023
	Mrs E Winegarten	20/01/2023

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with*

✓

 the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with*

✓

 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

✓

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

Not applicable

Disclosure of any uncertainties that make the going concern assumption doubtful;

Not applicable

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

Not applicable

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2.

Yes*	<table border="1"><tr><td style="text-align: center;">✓</td></tr></table>	✓	* -Tick as appropriate
✓			
No*	<table border="1"><tr><td style="height: 20px;"></td></tr></table>		

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	<table border="1"><tr><td style="text-align: center;">✓</td></tr></table>	✓	* -Tick as appropriate
✓			
No*	<table border="1"><tr><td style="height: 20px;"></td></tr></table>		

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	<table border="1"><tr><td style="text-align: center;">✓</td></tr></table>	✓	* -Tick as appropriate
✓			
No*	<table border="1"><tr><td style="height: 20px;"></td></tr></table>		

Note 2 Accounting policies

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability. 	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Legacies	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP). Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Government grants	The charity has received government grants in the reporting period	Yes	No	N/a
		<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Support costs	The charity has incurred expenditure on support costs.	Yes	No	N/a
		<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

2.3 EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Deferred income	No material item of deferred income has been included in the accounts.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

2.4 ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least <input type="text"/>	Yes	No	N/a
	They are valued at cost.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	The depreciation rates and methods used are disclosed in note 9.2.	Yes	No	N/a
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	They are valued at cost.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.	Yes	No	N/a
		<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	They are valued at cost.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Stocks and work in progress

Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.

Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Current asset investments

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

They are valued at fair value except where they qualify as basic financial instruments.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE

Section C **Notes to the accounts** **(cont)**

Note 3 **Analysis of income**

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Analysis						
Donations and legacies:	Donations and gifts	180,000	-	-	180,000	300,000
	Gift Aid	-	-	-	-	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
	Total	180,000	-	-	180,000	300,000

Income from investments:	Interest income	132	-	-	132	2,317
	Dividend income	12,627	-	-	12,627	7,580
	Rental and leasing income	42,720	-	-	42,720	37,835
	Other	-	-	-	-	500
	Total	55,479	-	-	55,479	48,232

TOTAL INCOME	235,479	-	-	235,479	348,232
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Other information:

All income in the prior year was unrestricted.

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Section C **Notes to the accounts** **(cont)**

Note 6 **Analysis of expenditure**

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £	
						Analysis
Expenditure on charitable activities	Grants to charitable institutions	204,030	-	-	204,030	208,287
	Grants to individuals	-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total expenditure on charitable activities	204,030	-	-	204,030	208,287
Other	Independent examiner's fee	1,050	-	-	1,050	950
	Bank charges	-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total other expenditure	1,050	-	-	1,050	950
TOTAL EXPENDITURE	205,080	-	-	205,080	209,237	

Other information:

Analysis of expenditure on charitable activities

Activity or programme	Activities undertaken directly	Grant funding of activities	Support Costs	Total this 204030year	Total prior year
		£	£	£	£
Activity 1	Grants to charitable institutions	204,030	-	204,030	208,267
Activity 2	Grants to individuals	-	-	-	-
Other					
Total		204,030	-	204,030	208,267

Section C**Notes to the accounts****Note 10** Details of certain items of expenditure**10.1 Fees for examination of the accounts**

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees

Assurance services other than audit or independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

This year £	Last year £
1050	950
0	0
0	0
0	0

Note 14 Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

14.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	140,000	-	-	-	140,000
At end of the year	140,000	-	-	-	140,000

14.3 Net book value

Net book value at the beginning of the year	140,000	-	-	-	140,000
Net book value at the end of the year	140,000	-	-	-	140,000

14.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the carrying amount that would have been recognised had the assets been carried under the cost model.

24,434

Note 17 Investment assets

Please complete this note if the charity has any investment assets.

17.1 Fixed assets investments (please provide for each class of investment)

	Cash & cash equivalents	Listed investments	Investment properties	Social investments	Other	Total
Carrying (fair) value at beginning of period	-	217,543	-	-	-	217,543
Less: disposals at carrying value	-	-	-	-	-	-
Add/(deduct): net gain/(loss) on revaluation	-	40,314	-	-	-	40,314
Carrying (fair) value at end of year	-	257,857	-	-	-	257,857

17.2 Please provide a breakdown of investments shown above agreeing with the balance sheet row B04 differentiating between those held at fair value and those held at cost less impairment.

Analysis of investments

	Fair value at year end	Cost less impairment
	£	£
Cash or cash equivalents	-	-
Listed investments	257,857	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	257,857	-
Grand total (Fair value at year end+Cost less impairment)		257,857

Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

Trade debtors

Prepayments and accrued income

Other debtors

Total

This year	Last year
£	£
-	-
41,595	46,376
41,595	46,376

Note 20 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals and deferred income	1,050	3,452	-	-
Other creditors	-	-	-	-
Total	1,050	3,452	-	-

Section C**Notes to the accounts****(cont)****Note 24 Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)
Short term deposits
Cash at bank and on hand
Other
Total

This year £	Last year £
-	-
1,319,629	1,319,496
566,278	533,632
-	-
1,885,907	1,853,128

Note 28 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

TRUE

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

There have been no related party transactions in the reporting period (True or False)

TRUE

Independent examiner's report on the accounts



CHARITY COMMISSION
FOR ENGLAND AND WALES

Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name
The Benjamin Winegarten Charitable Trust

On accounts for the year
ended

5th April 2022

Charity no
(if any)

271442

Set out on pages

1 – 15

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 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent
examiner's statement

My 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 the 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 connection with my examination, no matter has come to my attention (other than that disclosed below *)

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities 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.

* Please delete the words in the brackets if they do not apply.

Signed:

Date:

20/01/2023

Name:

Kenneth Edwin Clarke, FCA

Relevant professional

Chartered Accountant

qualification(s) or body (if any):

Address:

Section B Disclosure

Only complete if the examiner needs to highlight material problems.(E.g. accounting records have not been kept in accordance with s132 of the Charities' Act 2011 and those accounts do not comply with the requirements of the 2008 Regulations setting out the form and content of charity accounts; any material expenditure or action which appears not to be in accordance with the trusts of the charity; any failure to be provided with information and explanations by any past or present trustee, officer or employee; and any material consistency between the accounts and the trustees' annual report.)

Give here brief details of any items that the examiner wishes to disclose.

NONE

THE BENJAMIN WINEGARTEN CHARITABLE TRUST

England & Wales - Charity number 271442

Accounts



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From 6th April 2020 To 5th April 2021

Charity name: The Benjamin Winegarten Charitable Trust

Charity registration number: 271442

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The charity was formed in 1976 and is governed by its trust deed dated 12 March 1976. The charity has continued with its activities in particular for the relief of poverty and for the purposes of advancement of religion and religious education.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	The charity provides donations and grants to institutions of religious education and religious organisations as well as other charities working for the relief of poverty. Through its involvement in the local community it also provides donations and grants to individual referrals in social need.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The trustees have regard to the guidance issued by the Charity Commission on public benefit in all aspects of how the charity is run and carries out its purpose.

Achievements and Performance

	SORP reference	
<p>Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.</p>	<p>Para 1.20</p>	<p>The charity made grants to other charitable institutions during the year to £208,207 (2020 £147,581). There were also donations and grants to individuals to £Nil (2020 £4,000).</p> <p>In monitoring performance, the charity receives regular updates from the causes to which it has given support and carefully reviews the progress of those concerned. Such feedback is an influence on future policy for grants and awards.</p>

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	The trustees report that income has remained stable, while at the same time they have felt able to increase charitable grants and donations during the year. Indications for the ensuing year are that income will balance expenditure.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The trustees maintain reserves in order that levels of grants can be maintained throughout the economic cycle and to support longer term projects.
Amount of reserves held	Para 1.22	At 5th April 2021 the charity held reserves of £2,253,595 all of which are Unrestricted Funds (2020: £2,078,745).
Reasons for holding zero reserves	Para 1.22	Not applicable
Details of fund materially in deficit	Para 1.24	Not applicable
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	Not applicable

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document	Para 1.25	Trust Deed dated 12th March 1976
How is the charity constituted?	Para 1.25	The charity is unincorporated.
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	The Trustees in conjunction with their professional advisors deal with all matters relating to policy making and day to day administration including grant making, investment, reserves and risk management, policies and performance. The Board keeps the skill requirements of the Trustee Body under review and seeks professional advice where it deems appropriate. The trustees have the power to appoint additional trustees as considered necessary.

Reference and Administrative details

Charity name	The Benjamin Winegarten Charitable Trust
Other name the charity uses	

Registered charity number	271442
Charity's principal address	25 St Andrews Grove Stoke Newington London N16 5NF

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	E Winegarten			
	S Winegarten			
	L Chontow			
2	M Schwab			

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	Not applicable
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	Not applicable
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	Not applicable

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

Full name(s)

Position (eg Secretary, Chair, etc)

Date

11/01/2022



The Benjamin Winegarten Charitable Trust			Charity No (if any)	271442
Annual accounts for the period				
Period start date	04/06/2019	To	Period end date	04/05/2020

Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	300,000	-	-	300,000	230,000
Charitable activities	S02	-	-	-	-	-
Other trading activities	S03	-	-	-	-	-
Investments	S04	48,232	-	-	48,232	50,069
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
Total	S07	348,232	-	-	348,232	280,069
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	208,287	-	-	208,287	151,581
Separate material item of expense	S10	-	-	-	-	-
Other	S11	950	-	-	950	972
Total	S12	209,237	-	-	209,237	152,553
Net income/(expenditure) before investment gains/(losses)						
	S13	138,995	-	-	138,995	127,516
Net gains/(losses) on investments	S14	35,955	-	-	35,955	- 26,069
Net income/(expenditure)	S15	174,950	-	-	174,950	101,447
Extraordinary items						
	S16	-	-	-	-	-
Transfers between funds						
	S17	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	174,950	-	-	174,950	101,447
Reconciliation of funds:						
Total funds brought forward	S21	2,078,645	-	-	2,078,645	1,977,198
Total funds carried forward	S22	2,253,595	-	-	2,253,595	2,078,645

Section B

Balance sheet

		Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds
			£	£	£
			F01	F02	F03
Fixed assets					
Intangible assets	(Note 15)	B01	-	-	-
Tangible assets	(Note 14)	B02	140,000	-	-
Heritage assets	(Note 16)	B03	-	-	-
Investments	(Note 17)	B04	217,543	-	-
Total fixed assets		B05	357,543	-	-
Current assets					
Stocks	(Note 18)	B06	-	-	-
Debtors	(Note 19)	B07	46,376	-	-
Investments	(Note 17.4)	B08	-	-	-
Cash at bank and in hand	(Note 24)	B09	1,853,128	-	-
Total current assets		B10	1,899,504	-	-
Creditors: amounts falling due within one year	(Note 20)	B11	3,452	-	-
Net current assets/(liabilities)		B12	1,896,052	-	-
Total assets less current liabilities		B13	2,253,595	-	-
Creditors: amounts falling due after one year	(Note 20)	B14	-	-	-
Provisions for liabilities		B15	-	-	-
Total net assets or liabilities		B16	2,253,595	-	-
Funds of the Charity					
Endowment funds	(Note 27)	B17	-		
Restricted income funds	(Note 27)	B18		-	
Unrestricted funds		B19	2,253,595		-
Revaluation reserve		B20			
Total funds		B21	2,253,595	-	-

Signed by one or two trustees on behalf of all the trustees

Signature	Print I
	Mr S Wir
	Mrs E Wii





Total this year	Total last year
£	£
F04	F05
-	-
140,000	140,000
-	-
217,543	181,588
357,543	321,588

-	-
46,376	55,539
-	-
1,853,128	1,702,468
1,899,504	1,758,007

3,452	950
-------	-----

1,896,052	1,757,057
-----------	-----------

2,253,595	2,078,645
-----------	-----------

-	-
-	-

2,253,595	2,078,645
-----------	-----------

-	-
-	-
2,253,595	2,078,645
-	-
2,253,595	2,078,645

Name	Date of approval dd/mm/yyyy
negarten	01/11/2022
negarten	01/11/2022

Note 1 **Basis of preparation**

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with*

✓

 the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with*

✓

 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

✓

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

Not applicable

Disclosure of any uncertainties that make the going concern assumption doubtful;

Not applicable

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

Not applicable

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2.

Yes*

✓

No*

--

* -Tick as appropriate

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*

✓

No*

--

* -Tick as appropriate

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*

✓

No*

--

* -Tick as appropriate

Note 2

Accounting policies

2.2 INCOME

This standard list of accounting policies has been applied but if a different or additional policy has been adopted then this is

Recognition of income	<p>These are included in the Stat</p> <ul style="list-style-type: none"> • the charity becomes ent · it is more likely than not • the monetary value can
Offsetting	<p>There has been no offsetting (permitted by the FRS 102 SOF</p>
Grants and donations	<p>Grants and donations are only criteria are met (5.10 to 5.12</p>
Legacies	<p>In the case of performance re that the charity has provided only occurs when the perform</p> <p>Legacies are included in the S grant of probate, the executor estate and any conditions att: charity or have been met.</p>
Government grants	<p>The charity has received gove</p>
Tax reclaims on donations and gifts	<p>Gift Aid receivable is included Any Gift Aid amount recovered treated as an addition to the s terms of the appeal have spe</p>
Contractual income and performance related grants	<p>This is only included in the So services or met the performar</p>
Donated goods	<p>Donated goods are measured (exchanged) unless impractica</p> <p>The cost of any stock of good: the fair value of those gifts at receipt. In the reporting peric as an expense at the carrying</p> <p>Donated goods for resale are expected proceeds from sale from other trading activities' v sheet. On its sale the value o activities' and the proceeds fr activities'.</p> <p>Goods donated for on-going u and included in the SoFA as in</p>

Gifts in kind for use by the charity when receivable.

Donated services and facilities

Donated services and facilities the gift to the charity provider

Donated services and facilities with an equivalent amount recorded in the SOFA.

Support costs

The charity has incurred expenses

Volunteer help

The value of any voluntary help in the trustees' annual report.

Income from interest, royalties and dividends

This is included in the accounts if it can be measured reliably.

Income from membership subscriptions Membership subscriptions recognised as Legacies.

Membership subscriptions where benefits are recognised as income from charitable activities.

Settlement of insurance claims Insurance claims are only included where the criteria are met (5.10 to 5.12 in the SoFA).

Investment gains and losses This includes any realised or unrealised gain or loss resulting from the year.

2.3 EXPENDITURE AND LIABILITIES

Liability recognition Liabilities are recognised where there is a constructive obligation and the obligation can be measured.

Governance and support costs Support costs have been allocated to Governance costs comprise all costs incurred in compliance with regulation and

Support costs include central services, on a basis consistent with floor areas, or per capita, staff

Grants with performance conditions Where the charity gives a grant for a service or output to be provided and the recipient of the grant has provided

Grants payable without performance conditions Where there are no conditions attached to the grant that realistically avoid the commitment being recognised.

Redundancy cost The charity made no redundancy payments.

Deferred income No material item of deferred income.

Creditors The charity has creditors which are not discounted.

Provisions for liabilities A liability is measured on the best estimate of the amount required to settle the liability at the reporting date.

Basic financial instruments The charity accounts for basic financial instruments in accordance with paragraph 10.7 FRS102 SORP. 11.19, FRS102 SORP.

2.4 ASSETS

Tangible fixed assets for use by charity These are capitalised if they are expected to be used for more than one year.

They are valued at cost.

The depreciation rates and methods are as follows:

Intangible fixed assets The charity has intangible fixed assets which do not have a physical substance but are identifiable and have legal rights. The amortisation period is determined by the expected useful life of the asset.

They are valued at cost.

Heritage assets The charity has heritage assets which are scientific, technological, geological or historical in nature and are maintained principally for their cultural interest. The rates and methods used as directed by the Charity Commission.

They are valued at cost.

Investments Fixed asset investments in quoted securities are valued at initially at cost and then at fair value at the end of the reporting period. The same treatment is applied to investments measured reliably in which cash flows are fixed or determinable.

Investments held for resale or with a maturity date of less than 1 year are measured at fair value.

Stocks and work in progress

Stocks held for sale as part of realisable value.

Goods or services provided as based on the service potential

Work in progress is valued at cost

Debtors

Debtors (including trade debtors) settlement amount after any discounts they are measured at the cash value

Current asset investments

The charity has has investment equivalents with a maturity date to meet short term cash commitments

They are valued at fair value

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE

--



by the charity except for those ticked "No" or "N/a". Where a detailed description is required, it should be provided in the box below.

Statement of Financial Activities (SoFA) when:

entitled to the resources;

that the trustees will receive the resources; and

can be measured with sufficient reliability.

Yes	No	N/a
✓		

of assets and liabilities, or income and expenses, unless required or permitted by FRS 102.

Yes	No	N/a
✓		

are included in the SoFA when the general income recognition criteria in FRS102 SORP).

Yes	No	N/a
✓		

related grants, income must only be recognised to the extent of the specified goods or services as entitlement to the grant is subject to the specified conditions are met (5.16 FRS 102 SORP).

Yes	No	N/a
✓		

SoFA when receipt is probable, that is, when there has been sufficient evidence to establish that there are sufficient assets in the charity which are either within the control of the charity or held on its behalf.

Yes	No	N/a
✓		

Government grants in the reporting period

Yes	No	N/a
	✓	

Income from a donation is considered to be part of that gift and is recognised in the same fund as the initial donation unless the donor or the charity has specified otherwise.

Yes	No	N/a
✓		

Income from a donation once the charity has provided the related goods or services subject to the related conditions.

Yes	No	N/a
		✓

Assets measured at fair value (the amount for which the asset could be exchanged between knowledgeable willing parties in the market) at the time of receipt.

Yes	No	N/a
		✓

Income from stocks donated for distribution to beneficiaries is deemed to be recognised at the time of their receipt and they are recognised on the SoFA in the period in which the stocks are distributed, they are recognised at the fair value of the stocks at distribution.

Yes	No	N/a
		✓

Income from stocks measured at fair value on initial recognition, which is the fair value less the expected costs of sale, and recognised in 'Income from other trading' with the corresponding stock recognised in the balance sheet. The cost of stock is charged against 'Income from other trading' and the profit on sale is also recognised as 'Income from other trading'.

Yes	No	N/a
		✓

Income from stocks received by the charity are recognised as tangible fixed assets on the SoFA when receivable.

Yes	No	N/a
		✓

arity are included in the SoFA as income from donations

Yes	No	N/a
		✓

s are included in the SOFA when received at the value of
d the value of the gift can be measured reliably.

Yes	No	N/a
		✓

s that are consumed immediately are recognised as income
cognised as an expense under the appropriate heading in

Yes	No	N/a
		✓

nditure on support costs.

Yes	No	N/a
	✓	

elp received is not included in the accounts but is described

Yes	No	N/a
		✓

ts when receipt is probable and the amount receivable can

Yes	No	N/a
✓		

received in the nature of a gift are recognised in Donations and

Yes	No	N/a
		✓

which gives a member the right to buy services or other income earned from the provision of goods and services as activities.

Yes	No	N/a
		✓

included in the SoFA when the general income recognition (FRS102 SORP) and are included as an item of other income

Yes	No	N/a
✓		

unrealised gains or losses on the sale of investments and revaluing investments to market value at the end of the

Yes	No	N/a
✓		

where it is more likely than not that there is a legal or equitable obligation requiring the charity to pay out resources and the amount of the liability is estimated with reasonable certainty.

Yes	No	N/a
✓		

allocated between governance costs and other support. All costs involving public accountability of the charity and its activities are included in good practice.

Yes	No	N/a
✓		

functions and have been allocated to activity cost. Where necessary, the use of resources, eg allocating property costs by time spent and other costs by their usage.

Yes	No	N/a
		✓

grants with conditions for its payment being a specific level of output, such grants are only recognised in the SoFA once the charity has provided the specified service or output.

Yes	No	N/a
		✓

grants attaching to the grant that enables the donor charity to meet its obligations, a liability for the full funding obligation must be

Yes	No	N/a
✓		

grants are recognised during the reporting period.

Yes	No	N/a
✓		

grants income has been included in the accounts.

Yes	No	N/a
✓		

grants are measured at settlement amounts less any trade

Yes	No	N/a
✓		

grants are recognised at its historical cost and then subsequently measured at the amount required to settle the obligation at the

Yes	No	N/a
✓		

grants are financial instruments on initial recognition as per paragraph 11.17. Subsequent measurement is as per paragraphs 11.17 to

Yes	No	N/a
✓		

grants can be used for more than one year, and cost at least

Yes	No	N/a
✓		

grants methods used are disclosed in note 9.2.

Identifiable intangible assets, that is, non-monetary assets that do not have physical form and are controlled by the charity through custody. The depreciation rates and methods used are disclosed in note 9.5

Yes	No	N/a
	✓	

Identifiable intangible assets, that is, non-monetary assets with historic, artistic, scientific, physical or environmental qualities that are held and controlled by the charity for their contribution to knowledge and culture. The depreciation rates and methods used are disclosed in note 9.6.1.4.

Yes	No	N/a
		✓

Identifiable intangible assets, that is, non-monetary assets with historic, artistic, scientific, physical or environmental qualities that are held and controlled by the charity for their contribution to knowledge and culture. The depreciation rates and methods used are disclosed in note 9.6.1.4.

Yes	No	N/a
	✓	

Identifiable intangible assets, that is, non-monetary assets with historic, artistic, scientific, physical or environmental qualities that are held and controlled by the charity for their contribution to knowledge and culture. The depreciation rates and methods used are disclosed in note 9.6.1.4.

Yes	No	N/a
		✓

Identifiable intangible assets, that is, non-monetary assets with historic, artistic, scientific, physical or environmental qualities that are held and controlled by the charity for their contribution to knowledge and culture. The depreciation rates and methods used are disclosed in note 9.6.1.4.

Yes	No	N/a
✓		

Identifiable intangible assets, that is, non-monetary assets with historic, artistic, scientific, physical or environmental qualities that are held and controlled by the charity for their contribution to knowledge and culture. The depreciation rates and methods used are disclosed in note 9.6.1.4.

Yes	No	N/a
		✓

non-charitable trade are measured at the lower of cost or net

Yes	No	N/a
		✓

part of a charitable activity are measured at net realisable value provided by items of stock.

Yes	No	N/a
		✓

cost less any foreseeable loss that is likely to occur on the contract.

Yes	No	N/a
		✓

debtors and loans receivable) are measured on initial recognition at trade discounts or amount advanced by the charity. Subsequently, at the lower of cost or net realisable value or other consideration expected to be received.

Yes	No	N/a
✓		

assets which it holds for resale or pending their sale and cash and cash equivalents with a maturity date of less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than for the purpose of generating income commitments as they fall due.

Yes	No	N/a
✓		

except where they qualify as basic financial instruments.

Yes	No	N/a
✓		

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Section C **Notes to the accounts** **(cont)**

Note 3 **Analysis of income**

Analysis		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	300,000	-	-	300,000	230,000
	Gift Aid	-	-	-	-	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
Total	300,000	-	-	300,000	230,000	

Income from investments:	Interest income	2,317	-	-	2,317	5,248
	Dividend income	7,580	-	-	7,580	8,658
	Rental and leasing income	37,835	-	-	37,835	35,163
	Other	500	-	-	500	1,000
Total	48,232	-	-	48,232	50,069	

TOTAL INCOME	348,232	-	-	348,232	280,069
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Other information:

All income in the prior year was unrestricted.

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Note 6

Analysis of expenditure

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £	
Analysis						
Expenditure on charitable activities	Grants to charitable institutions	208,287	-	-	208,287	147,581
	Grants to individuals	-	-	-	-	4,000
		-	-	-	-	-
		-	-	-	-	-
	Total expenditure on charitable activities	208,287	-	-	208,287	151,581
Other						
	Independent examiner's fee	950	-	-	950	950
	Bank charges	-	-	-	-	22
		-	-	-	-	-
		-	-	-	-	-
	Total other expenditure	950	-	-	950	972
TOTAL EXPENDITURE		209,237	-	-	209,237	152,553

Other information:**Analysis of expenditure on charitable activities**

Activity or programme	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Total prior year
	£	£	£	£	£
Activity 1	Grants to charitable institutions	208,287	-	208,287	147,581
Activity 2	Grants to individuals	-	-	-	4,000
Other					
Total		208,287	-	208,287	151,581

Section C**Notes to the accounts****Note 10** **Details of certain items of expenditure****10.1 Fees for examination of the accounts**

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees**Assurance services other than audit or independent examination****Tax advisory fees****Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner**

This year £	Last year £
950	950
0	0
0	0
0	0

Note 14**Tangible fixed assets**

Please complete this note if the charity has any tangible fixed assets

14.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	140,000	-	-	-	140,000
At end of the year	140,000	-	-	-	140,000

14.3 Net book value

Net book value at the beginning of the year	140,000	-	-	-	140,000
Net book value at the end of the year	140,000	-	-	-	140,000

14.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the carrying amount that would have been recognised had the assets been carried under the cost model.

24,434

Note 17 Investment assets

Please complete this note if the charity has any investment assets.

17.1 Fixed assets investments (please provide for each class of investment)

	Cash & cash equivalents	Listed investments	Investment properties	Social investments	Other	Total
Carrying (fair) value at beginning of period	-	181,588	-	-	-	181,588
Less: disposals at carrying value	-	-	-	-	-	-
Add/(deduct): net gain/(loss) on revaluation	-	35,955	-	-	-	35,955
Carrying (fair) value at end of year	-	217,543	-	-	-	217,543

17.2 Please provide a breakdown of investments shown above agreeing with the balance sheet row B04 differentiating between those held at fair value and those held at cost less impairment.

Analysis of investments

	Fair value at year end	Cost less impairment
	£	£
Cash or cash equivalents	-	-
Listed investments	217,543	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	217,543	-
Grand total (Fair value at year end+Cost less impairment)		217,543

Section C**Notes to the accounts****(cont)****Note 19 Debtors and prepayments**

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors**Trade debtors****Prepayments and accrued income****Other debtors****Total**

This year	Last year
£	£
-	-
46,376	55,539
46,376	55,539

Section C**Notes to the accounts****(cont)****Note 20** **Creditors and accruals***Please complete this note if the charity has any creditors or accruals.***20.1 Analysis of creditors****Accruals and deferred income****Other creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
	3,452	950	-	-
	-	-	-	-
Total	3,452	950	-	-

Section C**Notes to the accounts****(cont)****Note 24 Cash at bank and in hand****Short term cash investments (less than 3 months maturity date)****Short term deposits****Cash at bank and on hand****Other****Total**

This year £	Last year £
-	-
1,319,496	1,317,179
533,632	385,289
-	-
1,853,128	1,702,468

Note 28

Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

There have been no related party transactions in the reporting period (True or False)

Independent examiner's report on the accounts



CHARITY COMMISSION
FOR ENGLAND AND WALES

Section A

Independent Examiner's Report

Report to the trustees/ members of

Charity Name

The Benjamin Winegarten Charitable Trust

On accounts for the year ended

5th April 2021

Charity no (if any)

271442

Set out on pages

1 - 15

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 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My 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 the 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 connection with my examination, no matter has come to my attention (other than that disclosed below *)

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave 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.

** Please delete the words in the brackets if they do not apply.*

Signed: **Date:**

Name:

Relevant professional qualification(s) or body (if any):

Address:

Section B Disclosure

Only complete if the examiner needs to highlight material problems.(E.g. accounting records have not been kept in accordance with s132 of the Charities' Act 2011 and those accounts do not comply with the requirements of the 2008 Regulations setting out the form and content of charity accounts; any material expenditure or action which appears not to be in accordance with the trusts of the charity; any failure to be provided with information and explanations by any past or present trustee, officer or employee; and any material consistency between the accounts and the trustees' annual report.)

Give here brief details of any items that the examiner wishes to disclose.

NONE