



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	
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 £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)

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Full name(s)

S Winegarten	E Winegarten
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Position (eg Secretary, Chair, etc)

Trustee	Trustee
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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 Wil



Total this year £ F04	Total last year £ 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
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1,896,052	1,757,057
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2,253,595	2,078,645
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-	-
-	-

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 Statement of Financial Activities</p> <ul style="list-style-type: none"> • the charity becomes entitled to the income • it is more likely than not that the charity will receive the income • the monetary value can be measured reliably
Offsetting	<p>There has been no offsetting of assets and liabilities or income and expenses, as this is not permitted by the FRS 102 Statement of Financial Accounting Standards.</p>
Grants and donations	<p>Grants and donations are only included when the following criteria are met (5.10 to 5.12)</p> <ul style="list-style-type: none"> • the charity has no obligation to repay the grant or donation • the grant or donation is received from a third party • the grant or donation is received for the charity's general purposes • the grant or donation is received for a specific purpose • the grant or donation is received for a specific project • the grant or donation is received for a specific activity • the grant or donation is received for a specific person • the grant or donation is received for a specific place • the grant or donation is received for a specific time • the grant or donation is received for a specific event • the grant or donation is received for a specific occasion • the grant or donation is received for a specific purpose, project, activity, person, place, time, event or occasion
Legacies	<p>In the case of performance related legacies, the charity has provided evidence that the legacy only occurs when the performance condition is met.</p> <p>Legacies are included in the Statement of Financial Activities when the charity has received a grant of probate, the executor of the estate and any conditions attached to the legacy have been met.</p>
Government grants	<p>The charity has received government grants for its general purposes.</p>
Tax reclaims on donations and gifts	<p>Gift Aid receivable is included in the Statement of Financial Activities. Any Gift Aid amount recovered is treated as an addition to the income of the charity. The terms of the appeal have specified that the charity is entitled to the Gift Aid amount.</p>
Contractual income and performance related grants	<p>This is only included in the Statement of Financial Activities when the charity has provided services or met the performance condition of the grant.</p>
Donated goods	<p>Donated goods are measured at fair value (cost less any related costs) unless impracticable, in which case they are measured at cost.</p> <p>The cost of any stock of goods donated for resale is the fair value of those gifts at receipt. In the reporting period, the cost is included as an expense at the carrying amount.</p> <p>Donated goods for resale are measured at the expected proceeds from sale, less any related costs, in the Statement of Financial Activities. On its sale, the value of the goods is included in the Statement of Financial Activities and the proceeds from the sale are included in the Statement of Financial Activities.</p> <p>Goods donated for on-going use are measured at fair value and included in the Statement of Financial Activities as in the Statement of Financial Accounting Standards.</p>

Gifts in kind for use by the charity when receivable.

Donated services and facilities

Donated services and facilities given as the gift to the charity provider

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

Support costs

The charity has incurred expenses

Volunteer help

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

Income from interest, royalties and dividends

This is included in the accounts and can be measured reliably.

Income from membership subscriptions	Membership subscriptions received from Legacies.
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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).
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Investment gains and losses	This includes any realised or unrealised gain or loss resulting from investments in the year.
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2.3 EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised where there is a constructive obligation commensurate with the obligation can be measured reliably.
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Governance and support costs	Support costs have been allocated to governance. Governance costs comprise all costs incurred in compliance with regulation and the charity's objectives.
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Support costs include central services, which are allocated on a basis consistent with the nature of the activities, floor areas, or per capita, staff costs.

Grants with performance conditions	Where the charity gives a grant on the basis of a service or output to be provided by the recipient of the grant has provided evidence of the service or output.
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Grants payable without performance conditions	Where there are no conditions attached to the grant, the charity realistically avoid the commitment to pay the grant is recognised.
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Redundancy cost	The charity made no redundancy payments in the year.
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Deferred income	No material item of deferred income was recognised.
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Creditors	The charity has creditors which are payable within 12 months.
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Provisions for liabilities	A liability is measured on the basis of the best estimate of the amount required to settle the liability at the reporting date.
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Basic financial instruments	The charity accounts for basic financial instruments in accordance with paragraph 10.7 FRS102 SORP. 11.19, FRS102 SORP.
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2.4 ASSETS

Tangible fixed assets for use by charity	These are capitalised if they are expected to be used for more than 12 months.
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They are valued at cost.

The depreciation rates and methods used are as follows:

Intangible fixed assets The charity has intangible fixed assets which have no physical substance but are identifiable by legal rights. The amortisation period is 10 years.

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 the benefit of the community. 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 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 valued at the lower of cost and 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) are measured at the cash settlement amount after any discounts expected to be received. They are measured at the cash settlement amount.

Current asset investments

The charity has has investments in listed securities and other financial instruments with a maturity date of less than 12 months. They are measured at fair value less costs to sell.

They are valued at fair value less costs to sell.

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE

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by the charity except for those ticked "No" or "N/a". Where a detailed in the box below.

Statement of Financial Activities (SoFA) when:
 entitled to the resources;
 that the trustees will receive the resources; and
 be measured with sufficient reliability.

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

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

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

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

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

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

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

SoFA when receipt is probable, that is, when there has been
 has established that there are sufficient assets in the
 related to the legacy are either within the control of the

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

Government grants in the reporting period

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

in income when there is a valid declaration from the donor.
 on a donation is considered to be part of that gift and is
 same fund as the initial donation unless the donor or the
 specified otherwise.

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

FA once the charity has provided the related goods or
 related conditions.

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

at fair value (the amount for which the asset could be
 sold to do so.

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

if donated for distribution to beneficiaries is deemed to be
 the time of their receipt and they are recognised on
 the day in which the stocks are distributed, they are recognised
 at the amount of the stocks at distribution.

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

measured at fair value on initial recognition, which is the
 less the expected costs of sale, and recognised in 'Income
 from the corresponding stock recognised in the balance
 sheet if stock is charged against 'Income from other trading
 activities' sale are also recognised as 'Income from other trading

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

received by the charity are recognised as tangible fixed assets
 incoming resources when receivable.

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

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
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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

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

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

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

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

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

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

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

functions and have been allocated to activity cost
consistent with the use of resources, eg allocating property costs by
activity 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 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
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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

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

grants are made during the reporting period.

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

income has been included in the accounts.

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

grants are measured at settlement amounts less any trade

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

recognition at its historical cost and then subsequently
measurement of the amount required to settle the obligation at the

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

financial instruments on initial recognition as per
FRS102. Subsequent measurement is as per paragraphs 11.17 to

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

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

☐

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

methods used are disclosed in note 9.2.

ed assets, that is, non-monetary assets that do not have
entifiable and are controlled by the charity through custody
ion rates and methods used are disclosed in note 9.5

Yes	No	N/a
	✓	

ts, that is, non-monetary assets with historic, artistic,
hysical or environmental qualities that are held and
ir contribution to knowledge and culture. The depreciation
sclosed in note 9.6.1.4.

Yes	No	N/a
		✓

oted shares, traded bonds and similar investments are
subsequently at fair value (their market value) at the year
applied to unlisted investments unless fair value cannot be
se it is measured at cost less impairment.

Yes	No	N/a
	✓	

pending their sale and cash and cash equivalents with a
ear are treated as current asset investments

Yes	No	N/a
		✓

Yes	No	N/a
✓		

Yes	No	N/a
		✓

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

Yes	No	N/a
		✓

is 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
		✓

ors and loans receivable) are measured on initial recognition at
trade discounts or amount advanced by the charity. Subsequently,
h or other consideration expected to be received.

Yes	No	N/a
✓		

nts which it holds for resale or pending their sale and cash and cash
ate less than one year. These include cash on deposit and cash
ate of less than one year held for investment purposes rather than
nitments as they fall due.

Yes	No	N/a
✓		

except where they qualify as basic financial instruments.

Yes	No	N/a
✓		



Section C	Notes to the accounts	(cont)
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Note 3 **Analysis of income**

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Analysis						
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.

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	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

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

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

1**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)

1**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)

1

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:

11/01/2022

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

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