

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

		2025	2024
		Unrestricted	Unrestricted
		funds	funds
	Notes	£	£
INCOME AND ENDOWMENTS FROM:			
Donations and legacies	3	120,000	120,000
Investments	4	74,025	77,584
		<u>194,025</u>	<u>197,584</u>
EXPENDITURE ON:			
Charitable activities	5	(198,852)	(205,286)
		<u>(4,827)</u>	<u>(7,702)</u>
NET EXPENDITURE BEFORE INVESTMENT LOSSES		(4,827)	(7,702)
Net (losses)/gains on investments		(25,656)	4,997
		<u>(30,483)</u>	<u>(2,705)</u>
NET EXPENDITURE		(30,483)	(2,705)
		<u>(30,483)</u>	<u>(2,705)</u>
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	<u>2,347,902</u>	<u>2,378,385</u>

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

		2025 Unrestricted funds £	2024 Total funds £
	Notes		
FIXED ASSETS			
Tangible Assets	9	140,000	140,000
Investments	10	222,652	248,308
		<u>362,652</u>	<u>388,308</u>
CURRENT ASSETS			
Debtors	11	53,961	68,455
Cash at bank and in hand		1,932,439	1,922,772
		<u>1,986,400</u>	<u>1,991,227</u>
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		<u>2,347,902</u>	<u>2,378,385</u>
TOTAL FUNDS	13	<u>2,347,902</u>	<u>2,378,385</u>
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
	74,025	77,584

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

5. Analysis of Expenditure

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

6. Support Costs

	2025
	Support costs
	£
Governance costs	1,150
	1,150
	2024
	Support costs
	£
Interest payable	33
Governance costs	1,150
	1,183

7. Independent Examiner's Remuneration

	2025	2024
	£	£
Independent examination of the financial statements	1,150	1,150

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	140,000
Net Book Value	
As at 5 April 2025	140,000
As at 6 April 2024	140,000

10. Investments

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

11. Debtors

	2025 £	2024 £
Due within one year		
Other debtors	53,961	68,455

12. Creditors: Amounts Falling Due Within One Year

	2025 £	2024 £
Accruals and deferred income	1,150	1,150

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	2,378,385	194,025	(224,508)	2,347,902
	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	2,381,090	197,584	(200,289)	2,378,385

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
	<u>120,000</u>	<u>120,000</u>
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
	<u>74,025</u>	<u>77,584</u>
	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)
	<u>(198,852)</u>	<u>(205,286)</u>
	(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
	<u>(25,656)</u>	<u>4,997</u>
NET EXPENDITURE	(30,483)	(2,705)