

THE RABBI NACHMAN OF BRESLOV CHARITABLE FOUNDATION

England & Wales · Charity number 280174

Details

Status Registered

Legal form Trust

Registered 1980-06-19

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

Contact

Address 8 Hereford Drive
Prestwich
Manchester
M25 0JA

Phone 0161 837 6802

Activities

Objects: TO PROMOTE THE ADVANCEMENT OF THE RELIGION OF THE ORTHODOX JEWISH FAITH AND EDUCATION IN THE SAID FAITH INCLUDING BUT WITHOUT PREJUDICE TO THE GENERALITY OF THE FOREGOING THE PROVISION AND MAINTENANCE OF SYNAGOGUES AND THE PROVISION OF FACILITIES FOR ANY PERSON OR PERSONS FOR THE STUDY OF AND INSTRUCTION IN ORTHODOX JEWISH RELIGIOUS LITERATURE INCLUDING IN PARTICULAR THE WORK OF RABBI NACHAM OF BRESLOV AND HIS FOLLOWERS.

Activities: Promoting the advancement of the religion of the orthodox Jewish faith and education in the said faith.

Classification

- **How:** Makes Grants To Organisations
- **What:** Religious Activities
- **Who:** People Of A Particular Ethnic Or Racial Origin

Geography

- Israel

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£61,100	£40,234	-	-
2023-12-31	£37,382	£38,426	-	-
2022-12-31	£22,481	£24,435	-	-
2021-12-31	£16,177	£13,120	-	-
2020-12-31	£31,875	£31,806	-	-

Trustees

Name	Role	Appointed
Ben Moss-Barclay	Chair	2018-03-05
HYMAN DAVIES		2024-12-29

THE RABBI NACHMAN OF BRESLOV CHARITABLE FOUNDATION

England & Wales - Charity number 280174

Accounts

CHARITY REGISTERED NUMBER: 280174

RABBI NACHMAN OF BRESLOV

CHARITABLE FOUNDATION

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

BROOKS & CO.
CHARTERED ACCOUNTANTS
27 STANLEY ROAD
SALFORD
M7 4FR
TELEPHONE: 0161 795 7577
EMAIL: GOLDMANMR@GMAIL.COM
WEB: BROOKSANDCOACCOUNTANTSSALFORD.CO.UK

RABBI NACHMAN OF BRESLOV CHARITABLE FOUNDATION

LEGAL AND ADMINISTRATIVE INFORMATION

Registered Charity Number: 280174

Trustees: Mr H Davies – appointed 29 December 2024
Mr B Moss-Barclay

Registered Office: 8 Hereford Drive
Prestwich
Manchester
M25 0JA

Accountants: Brooks & Co.
Chartered Accountants
27 Stanley Road
Salford
M7 4FR
Telephone: 0161 795 7577
email: goldmanmr@gmail.com
Web: brooksandcoaccountantssalford.co.uk

Bankers: Santander
48-54 Moorgate
London
EC2R 6EJ

RABBI NACHMAN OF BRESLOV CHARITABLE FOUNDATION

FOR THE YEAR ENDED 31 DECEMBER 2024

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INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF RABBI NACHMAN OF BRESLOV
CHARITABLE FOUNDATION
FOR THE YEAR ENDED 31 DECEMBER 2024

I report on the accounts which are set out on pages 4 to 9

Respective responsibilities of the Council and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. It is my responsibility to:

Examine the accounts under section 145 of the 2011 Act; follow the procedures laid down in the general directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act); and state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the 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 you as 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.

.....
Brooks & Co.
Chartered Accountants
27 Stanley Road
Salford
M7 4FR
Telephone: 0161 795 7577
email: goldmanmr@gmail.com
Web: brooksandcoaccountantssalford.co.uk

Dated: 1 September 2025

RABBI NACHMAN OF BRESLOV CHARITABLE FOUNDATION

REPORT OF THE COUNCIL

FOR THE YEAR ENDED 31 DECEMBER 2024

The Council present their annual report for the year ended 31 December 2024 under the Charities Act 2011, together with the financial statements for the year, and confirm that the latter comply with the requirements of the Act, the Trust Deed and the Charities SORP 2005.

Structure, Governance and Management

Governing document

The charity is governed by its Trust deed dated 30 April 1990.

Organisation

The Governing Document is a trust deed dated 30 April 1990. The trustees meet once yearly to determine the general policy of the charity. The board is kept small in order to facilitate more efficient work.

Risk policy

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

Objectives and activities

The objects of the charity are to promote the advancement of the religion of the orthodox Jewish faith and education in the said faith. This includes in particular the work of Rabbi Nachman of Breslov and his followers.

Achievements and performance

The charity achieved its objectives during the year by obtaining donations and distributing funds so received for charitable purposes.

RABBI NACHMAN OF BRESLOV CHARITABLE FOUNDATION

REPORT OF THE COUNCIL (Continued)

FOR THE YEAR ENDED 31 DECEMBER 2024

Accounting and reporting responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

select suitable accounting policies and apply them consistently;

observe the methods and principles in the Charities SORP;

make judgements and estimates that are reasonable and prudent;

state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provision of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on 1 September 2025 signed on its behalf by:

.....
Mr B Moss-Barclay
Trustee

RABBI NACHMAN OF BRESLOV CHARITABLE FOUNDATION

BALANCE SHEET

AT 31 DECEMBER 2024

	Note	2024		2023	
		£	£	£	£
Current assets					
Stocks	4	3,000		-	
Bank Accounts		25,480		3,764	
		<u>28,480</u>		<u>3,764</u>	
Creditors					
Amounts falling due within one year	5	4,900		1,051	
		<u> </u>		<u> </u>	
Net current assets			23,580		2,713
			<u> </u>		<u> </u>
Total assets less current liabilities			23,580		2,713
			<u> </u>		<u> </u>
Net assets			£ 23,580		£ 2,713
			<u> </u>		<u> </u>
Capital funds					
Unrestricted funds			23,580		2,713
			<u> </u>		<u> </u>
Total funds			£ 23,580		£ 2,713
			<u> </u>		<u> </u>

Approved by the trustees on 1 September 2025 and signed on its behalf.

.....
Mr B Moss-Barclay (Trustee)

The annexed notes form part of these financial statements.

RABBI NACHMAN OF BRESLOV CHARITABLE FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2024

	Unrest'd Funds £	Total Funds 2024 £	Total Funds 2023 £
Incoming resources			
Income from:			
Donations	48,465	48,465	37,382
Book sales	12,635	12,635	-
Total incoming resources	<u>61,100</u>	<u>61,100</u>	<u>37,382</u>
Resources expended			
Charitable activities	40,234	40,234	38,426
Total resources expended	<u>40,234</u>	<u>40,234</u>	<u>38,426</u>
Net movement in funds	20,866	20,866	(1,044)
Total funds brought forward	<u>£ 2,714</u>	<u>£ 2,714</u>	<u>3,758</u>
Total funds carried forward	<u>£ 23,580</u>	<u>£ 23,580</u>	<u>£ 2,714</u>

Details of Incoming resources and resources used are given in the notes to the financial statements.

RABBI NACHMAN OF BRESLOV CHARITABLE FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES

DETAILED ANALYSIS OF MOVEMENTS IN FUNDS

FOR THE YEAR ENDED 31 DECEMBER 2024

	2024		2023	
	£	£	£	£
General Fund				
Balance Brought Forward	2,714		3,758	
Surplus/(Deficit) for the year	20,866		(1,044)	
	<hr/>		<hr/>	
		23,580		2,714
		<hr/>		<hr/>
Total funds at 31 December 2024		£ 23,580		£ 2,714
		<hr/> <hr/>		<hr/> <hr/>

RABBI NACHMAN OF BRESLOV CHARITABLE FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

1. Accounting policies

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 (FRS102) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102), the charities Act 2011 and UK Generally Accepted Practice.

The financial statements are prepared on a going concern basis under the historical convention (modified to include certain items at fair value). The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest pound.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years unless otherwise stated.

Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees for particular purposes.

2. Staff costs

The aggregate payroll costs of these persons were as follows:

	2024	2023
	£	£
Wages and salaries	17,200	10,400
	<u>17,200</u>	<u>10,400</u>
	<u>£ 17,200</u>	<u>£ 10,400</u>

RABBI NACHMAN OF BRESLOV CHARITABLE FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 DECEMBER 2024

4. Stocks		2024	2023
		£	£
Goods for resale		3,000	-
		<u> </u>	<u> </u>
5. Creditors			
Amounts falling due within one year:-			
		2024	2023
		£	£
Loans		3,000	-
Accruals and Deferred Income		1,900	1,051
		<u> </u>	<u> </u>
		£ 4,900	£ 1,051
		<u> </u>	<u> </u>
6. Incoming resources			
	Unrest'd	Total	Total
	Funds	Funds	Funds
	2024	2024	2023
	£	£	£
Voluntary Income			
Donations	48,465	48,465	37,382
Book sales	12,635	12,635	-
	<u> </u>	<u> </u>	<u> </u>
	61,100	61,100	37,382
	<u> </u>	<u> </u>	<u> </u>

RABBI NACHMAN OF BRESLOV CHARITABLE FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 DECEMBER 2024

7. **Charitable activities**

	2024	2024	2023
	£	£	£
Book Purchases	4,855		-
Stock of books	(3000)		-
Carriage	197		-
Rent	875		-
Advertising and Marketing	702		65
Printing, stationery & postage	150		742
Educational Grants	8,325		23,269
Wages and salaries - Administration	17,200		10,400
Charitable donations	10,530		3,600
Accountancy	400		350
	<hr/>		<hr/>
		40,234	38,426
		<hr/> <hr/>	<hr/> <hr/>

9. **Related party transactions**

During the year, the charity received charitable donations totalling £7,500 (2023 £1,300) from the trustees.

THE RABBI NACHMAN OF BRESLOV CHARITABLE FOUNDATION

England & Wales - Charity number 280174

Accounts

CHARITY REGISTERED NUMBER: 280174

RABBI NACHMAN OF BRESLOV

CHARITABLE FOUNDATION

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

BROOKS & CO.
CHARTERED ACCOUNTANTS
SALFORD
M7 4FR
TELEPHONE: 0161 795 7577
EMAIL: GOLDMANMR@GMAIL.COM
WEB: BROOKSANDCOACCOUNTANTSSALFORD.CO.UK

RABBI NACHMAN OF BRESLOV CHARITABLE FOUNDATION

LEGAL AND ADMINISTRATIVE INFORMATION

Registered Charity Number: 280174

Trustees: Mr M H Lowe
Mr B Moss-Barclay

Registered Office: 8 Hereford Drive
Prestwich
Manchester
M25 0JA

Accountants: Brooks & Co.
Chartered Accountants
Salford
M7 4FR
Telephone: 0161 795 7577
email: goldmanmr@gmail.com
Web: brooksandcoaccountantssalford.co.uk

Bankers: Santander
48-54 Moorgate
London
EC2R 6EJ

RABBI NACHMAN OF BRESLOV CHARITABLE FOUNDATION

FOR THE YEAR ENDED 31 DECEMBER 2023

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INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF RABBI NACHMAN OF BRESLOV CHARITABLE
FOUNDATION
FOR THE YEAR ENDED 31 DECEMBER 2023

I report on the accounts which are set out on pages 4 to 9

Respective responsibilities of the Council and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. It is my responsibility to:

Examine the accounts under section 145 of the 2011 Act; follow the procedures laid down in the general directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act); and state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the 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 you as 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.

.....
Brooks & Co.
Chartered Accountants
Salford
M7 4FR
Telephone: 0161 795 7577
email: goldmanmr@gmail.com
Web: brooksandcoaccountantssalford.co.uk

Dated: 28 February 2024

RABBI NACHMAN OF BRESLOV CHARITABLE FOUNDATION

REPORT OF THE COUNCIL

FOR THE YEAR ENDED 31 DECEMBER 2023

The Council present their annual report for the year ended 31 December 2023 under the Charities Act 2011, together with the financial statements for the year, and confirm that the latter comply with the requirements of the Act, the Trust Deed and the Charities SORP 2005.

Structure, Governance and Management

Governing document

The charity is governed by its Trust deed dated 30 April 1990.

Organisation

The Governing Document is a trust deed dated 30 April 1990. The trustees meet once yearly to determine the general policy of the charity. The board is kept small in order to facilitate more efficient work.

Risk policy

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

Objectives and activities

The objects of the charity are to promote the advancement of the religion of the orthodox Jewish faith and education in the said faith. This includes in particular the work of Rabbi Nachman of Breslov and his followers.

Achievements and performance

The charity achieved its objectives during the year by obtaining donations and distributing funds so received for charitable purposes.

RABBI NACHMAN OF BRESLOV CHARITABLE FOUNDATION

REPORT OF THE COUNCIL (Continued)

FOR THE YEAR ENDED 31 DECEMBER 2023

Accounting and reporting responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

select suitable accounting policies and apply them consistently;

observe the methods and principles in the Charities SORP;

make judgements and estimates that are reasonable and prudent;

state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provision of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on 28 February 2024 signed on its behalf by:

.....
Mr B Moss-Barclay
Trustee

RABBI NACHMAN OF BRESLOV CHARITABLE FOUNDATION

BALANCE SHEET

AT 31 DECEMBER 2023

	Note	2023		2022	
		£	£	£	£
Current assets					
Bank Accounts		3,764		4,782	
		<u>3,764</u>		<u>4,782</u>	
Creditors					
Amounts falling due within one year	4	1,051		1,025	
		<u>1,051</u>		<u>1,025</u>	
Net current assets			2,713		3,757
Total assets less current liabilities			<u>2,713</u>		<u>3,757</u>
Net assets			<u>£ 2,713</u>		<u>£ 3,757</u>
Capital funds					
Unrestricted funds			2,713		3,757
			<u>2,713</u>		<u>3,757</u>
Total funds			<u>£ 2,713</u>		<u>£ 3,757</u>

Approved by the trustees on 28 February 2024 and signed on its behalf.

.....
Mr B Moss-Barclay (Trustee)

The annexed notes form part of these financial statements.

RABBI NACHMAN OF BRESLOV CHARITABLE FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2023

	Unrest'd Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Incoming resources			
Income from:			
Donations	37,382	37,382	22,481
Total incoming resources	<u>37,382</u>	<u>37,382</u>	<u>22,481</u>
Resources expended			
Charitable activities	38,426	38,426	24,435
Total resources expended	<u>38,426</u>	<u>38,426</u>	<u>24,435</u>
Net movement in funds	(1,044)	(1,044)	(1,954)
Total funds brought forward	<u>£ 3,757</u>	<u>£ 3,757</u>	<u>5,711</u>
Total funds carried forward	<u>£ 2,713</u>	<u>£ 2,713</u>	<u>£ 3,757</u>

Details of Incoming resources and resources used are given in the notes to the financial statements.

RABBI NACHMAN OF BRESLOV CHARITABLE FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES

DETAILED ANALYSIS OF MOVEMENTS IN FUNDS

FOR THE YEAR ENDED 31 DECEMBER 2023

	2023		2022	
	£	£	£	£
General Fund				
Balance Brought Forward	3,757		5,711	
Deficit for the year	(1,044)		(1,954)	
	<u> </u>		<u> </u>	
		2,713		3,757
		<u> </u>		<u> </u>
Total funds at 31 December 2023		£ 2,713		£ 3,757
		<u> </u>		<u> </u>

RABBI NACHMAN OF BRESLOV CHARITABLE FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

1. Accounting policies

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 (FRS102) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102), the charities Act 2011 and UK Generally Accepted Practice.

The financial statements are prepared on a going concern basis under the historical convention (modified to include certain items at fair value). The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest pound.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years unless otherwise stated.

Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees for particular purposes.

2. Staff costs

The aggregate payroll costs were as follows:

	2023	2022
	£	£
Wages and salaries	10,400	8,400
	<hr/>	<hr/>
	£ 10,400	£ 8,400
	<hr/> <hr/>	<hr/> <hr/>

RABBI NACHMAN OF BRESLOV CHARITABLE FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 DECEMBER 2023

3. Creditors

Amounts falling due within one year:-

	2023	2022
	£	£
Accruals and Deferred Income	1,051	1,025
	<u>1,051</u>	<u>1,025</u>
	<u>£1,051</u>	<u>£1,025</u>

4. Incoming resources

	Unrest'd Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Voluntary Income			
Donations	37,382	37,382	22,481
	<u>37,382</u>	<u>37,382</u>	<u>22,481</u>

5. Charitable activities

	2023 £	2023 £	2022 £
Advertising and Marketing	65		-
Printing, stationery and postage	742		-
Bank charges	-		50
Educational Grants	23,269		15,685
Wages and salaries - Administration	10,400		8,400
Charitable donations	3,600		-
Accountancy	350		300
	<u>38,426</u>	<u>38,426</u>	<u>24,435</u>

6. Related party transactions

During the year, the charity received charitable donations totalling £1,300 (2022 £1,300) from the trustees.

THE RABBI NACHMAN OF BRESLOV CHARITABLE FOUNDATION

England & Wales - Charity number 280174

Accounts

RABBI NACHMAN OF
BRESLOV CHARITABLE FOUNDATION
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2020

RABBI NACHMAN OF BRESLOV CHARITABLE FOUNDATION

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

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RABBI NACHMAN OF BRESLOV CHARITABLE FOUNDATION

TRUST INFORMATION

FOR THE YEAR ENDED 31 DECEMBER 2020

Charity Registration Number

280174

Principal Address

8 Hereford Drive
Prestwich
Manchester
M25 0JA

Trustees

Mr M H Lowe
Mr B Moss-Barclay

Independent Examiner

Anthony Epton
Goldwins Limited
75 Maygrove Road
West Hampstead
London NW6 2EG

Bankers

Santander
48-54, Moorgate
London
EC2R 6EJ

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RABBI NACHMAN OF BRESLOV CHARITABLE FOUNDATION

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2020

The Trustees present their report for the year ended 31 December 2020.

The financial statements have been prepared in accordance with 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 (FRS102- effective 1 January 2015- (Charities SORP FRS 102).

Structure, governance and management

The Governing Document is a trust deed dated 30 April 1990. The trustees meet once yearly to determine the general policy of the charity. The board is kept rather small to allow work being done efficiently.

The Trustees who served the charity during the period were as follows:

Mr M H Lowe
Mr B Moss-Barclay

None of the trustees have any beneficial interest in the charity.

Objects and activities for public benefit

The objects of the charity are to promote the advancement of the religion of the orthodox Jewish faith and education in the said faith. This includes in particular the work of Rabbi Nachman of Breslov and his followers.

Risk Management

The charity is aware of the major risks to which it is exposed and monitors them with the effect that all such risks are mitigated wherever possible.

Reserves Policy

The charity maintains a sufficient level of reserves to meet its day to day activities and also its expenditure plans for the next six months. This policy is reviewed regularly.

Achievement and performance

The charity achieved its objects during the year by obtaining donations and disbursing funds so received for charitable purposes which satisfied the charitable criteria established in the objects.

Public benefit

The principal activities of the charity during the year continued to be to promote the advancement of the religion of the orthodox Jewish faith and education in the said faith. The trustees are aware of the Charity Commission guidance on public benefit reporting as set out in Section 17 Charities Act 2011. The trustees believe that the charity achieves a public benefit by providing these services as detailed earlier in this report.

RABBI NACHMAN OF BRESLOV CHARITABLE FOUNDATION

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2020

Continued...

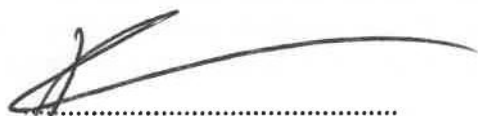
STATEMENT OF TRUSTEES' RESPONSIBILITIES

Charity law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the Charity and of its financial activities for that year together with its assets and liabilities at the end of the year, and adequately distinguish any material special Trust or other restricted fund of the Charity. In preparing those financial statements the Trustees are required to: -

- (a) select suitable accounting policies and then apply them consistently;
- (b) make judgements and estimates that are reasonable and prudent;
- (c) state whether the policies adopted are in accordance with the appropriate SORP on Accounting and Reporting by Charities and the Accounting Regulations and with applicable accounting standards, subject to any material departures disclosed and explained in the financial statements; and
- (d) prepare the financial statements on the going concern basis unless it is inappropriate to assume that the Charity will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the Charity, and enable them to ensure that the financial statements comply with applicable Accounting Standards and Statements of Recommended Practice and the regulations made under the Charities Act. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

Approved by the Board of Trustees on 12-007-21 and signed on its behalf by:


.....
Mr B Moss-Barclay (Trustee)

RABBI NACHMAN OF BRESLOV CHARITABLE FOUNDATION

Independent examiner's report to the trustees of Rabbi Nachman of Breslov Charitable Foundation

I report to the trustees on my examination of the accounts of the Rabbi Nachman of Breslov Charitable Foundation for the year ended 31 December 2020.

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 all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Anthony Epton BA FCA CTA FCIE
Goldwins
Chartered accountants
75 Maygrove Road
West Hampstead
London NW6 2EG

Date: 15/10/2021

RABBI NACHMAN OF BRESLOV CHARITABLE FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2020

		<u>2020</u>	<u>2019</u>
	<u>Notes</u>	<u>£</u>	<u>£</u>
<u>Income from:</u>			
Donations		31,875	39,530
Total income		<u>31,875</u>	<u>39,530</u>
<u>Expenditure on:</u>			
Charitable activities	2.	31,806	47,009
Total expenditure		<u>31,806</u>	<u>47,009</u>
Net income/ (expenditure) for the year		69	(7,479)
Funds brought forward		2,585	10,064
Funds carried forward		<u>2,654</u> =====	<u>2,585</u> =====

All of the above results are derived from continuing activities.
There were no other recognised gains or losses other than those stated above.
The attached notes form part of these financial statements.


RABBI NACHMAN OF BRESLOV CHARITABLE FOUNDATION

BALANCE SHEET

AS AT 31 DECEMBER 2020

		<u>2020</u>	<u>2019</u>
	<u>Note</u>	<u>£</u>	<u>£</u>
<u>CURRENT ASSETS</u>			
Cash at bank		3,214	3,140
<u>CREDITORS</u>			
Amount falling due within one year	3.	(560)	(555)
<u>NET CURRENT ASSETS</u>		<u>2,654</u>	<u>2,585</u>
<u>NET ASSETS</u>		<u>2,654</u>	<u>2,585</u>
<u>FUNDS</u>		<u>2,654</u>	<u>2,585</u>

Approved by the Board of Trustees on 12 OCT - 20 and signed on its behalf by:


.....
M. B. Moss-Barclay
(Trustee)

RABBI NACHMAN OF BRESLOV CHARITABLE FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP FRS 102).

The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

b) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

c) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

d) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

e) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

f) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

RABBI NACHMAN OF BRESLOV CHARITABLE FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

	<u>2020</u>	<u>2019</u>
	<u>£</u>	<u>£</u>
2. <u>CHARITABLE ACTIVITIES</u>		
Grants to institutions for educational purposes	22,086	38,654
Wages	8,610	7,700
Bank charges	50	100
Independent examination fee	1,060	535
	<u>31,806</u>	<u>47,009</u>
	=====	=====

	<u>2020</u>	<u>2019</u>
	<u>£</u>	<u>£</u>
3. <u>CREDITORS</u> : Amounts falling due within one year		
Accruals	560	555
	<u>560</u>	<u>555</u>
	=====	=====

4. Emoluments of the trustees
The trustees did not receive any remuneration during the year (2019: Nil).
There were no employees in the year (2019: none). There were no employee benefits payments to key management personnel in the year (2019: Nil).

5. Related party transactions
During the year, the charity received charitable donations totalling £1,600 (2019: £2,185) from the trustees.