

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

	<b>Unrest'd Funds £</b>	<b>Total Funds 2024 £</b>	<b>Total Funds 2023 £</b>
<b>Incoming resources</b>			
<b>Income from:</b>			
Donations	48,465	48,465	37,382
Book sales	12,635	12,635	-
<b>Total incoming resources</b>	<u>61,100</u>	<u>61,100</u>	<u>37,382</u>
<b>Resources expended</b>			
Charitable activities	40,234	40,234	38,426
<b>Total resources expended</b>	<u>40,234</u>	<u>40,234</u>	<u>38,426</u>
<b>Net movement in funds</b>	20,866	20,866	(1,044)
<b>Total funds brought forward</b>	<u>£ 2,714</u>	<u>£ 2,714</u>	<u>3,758</u>
<b>Total funds carried forward</b>	<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	
	£	£	£	£
<b>General Fund</b>				
Balance Brought Forward	2,714		3,758	
Surplus/(Deficit) for the year	20,866		(1,044)	
	<hr/>		<hr/>	
		23,580		2,714
		<hr/>		<hr/>
<b>Total funds at 31 December 2024</b>		<b>£ 23,580</b>		<b>£ 2,714</b>
		<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:

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

**RABBI NACHMAN OF BRESLOV CHARITABLE FOUNDATION**

**NOTES TO THE FINANCIAL STATEMENTS** (Continued)

**FOR THE YEAR ENDED 31 DECEMBER 2024**

4. **Stocks**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Goods for resale	3,000	-
	<u>          </u>	<u>          </u>

5. **Creditors**

Amounts falling due within one year:-

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Loans	3,000	-
Accruals and Deferred Income	1,900	1,051
	<u>          </u>	<u>          </u>
	<b>£ 4,900</b>	<b>£ 1,051</b>
	<u>          </u>	<u>          </u>

6. **Incoming resources**

	<b>Unrest'd Funds 2024 £</b>	<b>Total Funds 2024 £</b>	<b>Total Funds 2023 £</b>
<b>Voluntary Income</b>			
Donations	48,465	48,465	37,382
Book sales	12,635	12,635	-
	<u>          </u>	<u>          </u>	<u>          </u>
	<b>61,100</b>	<b>61,100</b>	<b>37,382</b>
	<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**

	<b>2024</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>
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/>

**9. Related party transactions**

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