

Charity registration number 1041256 (England and Wales)

THE MEIR GOLDA TRUST
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2025

THE MEIR GOLDA TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr J Gutstein Mr J Cohen
Charity number (England and Wales)	1041256
Principal address	15 Golders Rise London NW4 2HX
Independent examiner	Berish Hoffman FCA Landau Morley LLP 325-327 Oldfield Lane North Greenford Middlesex UB6 0FX

THE MEIR GOLDA TRUST

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THE MEIR GOLDA TRUST

TRUSTEES' REPORT

FOR THE YEAR ENDED 5 APRIL 2025

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "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).

Objectives and activities

The objective of the charity is to raise funds and donate these funds to other registered charities.

Public benefit

The Trustees confirm that they have complied with the Charity Commission guidance on public benefit.

Achievements and performance

Significant activities and achievements against objectives

During the year, the charity maintained its policy of allocating donations to charitable organisations in accordance with its objective.

Financial review

A summary of the charity's transactions and of its financial position is shown in the financial statements together with the accompanying notes.

Reserves policy

It is the policy of the Trustees to maintain free reserves at a level which is considered adequate to provide sufficient funds to cover ongoing management and administration costs and to be in a position to respond to applications for grants as and when they may arise.

At the year end, the charity held free reserves totaling £46,042 (2024: £150,989).

Major risks

The Trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The Meir Golda Trust is a registered charity (number 1041256) and was established and is governed under a Trust Deed dated 24 June 1994.

The Trustees who served during the year and up to the date of signature of the financial statements were:

Mr J Gutstein

Mr J Cohen

Recruitment and appointment of trustees

It is not envisaged that any new trustees will be recruited in the near future, but should that happen a full induction will take place.

THE MEIR GOLDA TRUST

TRUSTEES' REPORT (CONTINUED) *FOR THE YEAR ENDED 5 APRIL 2025*

The Trustees' report was approved by the Board of Trustees.

Mr J Gutstein
Trustee

11 December 2025

THE MEIR GOLDA TRUST

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE MEIR GOLDA TRUST

I report to the Trustees on my examination of the financial statements of The Meir Golda Trust (the charity) for the year ended 5 April 2025.

Responsibilities and basis of report

As the Trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

I have completed my examination. I confirm that no 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 charity as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

Berish Hoffman FCA

Landau Morley LLP
325-327 Oldfield Lane North
Greenford
Middlesex
UB6 0FX
11 December 2025

THE MEIR GOLDA TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 5 APRIL 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from:			
Donations and legacies	2	32,549	63,468
Total income		<u>32,549</u>	<u>63,468</u>
Expenditure on:			
Charitable activities	3	137,496	72,569
Total expenditure		<u>137,496</u>	<u>72,569</u>
Net expenditure and movement in funds		(104,947)	(9,101)
Reconciliation of funds:			
Fund balances at 6 April 2024		<u>150,989</u>	<u>160,090</u>
Fund balances at 5 April 2025		<u><u>46,042</u></u>	<u><u>150,989</u></u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

THE MEIR GOLDA TRUST

STATEMENT OF FINANCIAL POSITION AS AT 5 APRIL 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Debtors	9	25,000		25,000	
Cash at bank and in hand		23,442		128,209	
		<u>48,442</u>		<u>153,209</u>	
Creditors: amounts falling due within one year	10	(2,400)		(2,220)	
Net current assets			<u>46,042</u>		<u>150,989</u>
The funds of the charity					
Unrestricted funds	11		<u>46,042</u>		<u>150,989</u>
			<u>46,042</u>		<u>150,989</u>

The financial statements were approved by the Trustees on 11 December 2025

Mr J Gutstein
Trustee

THE MEIR GOLDA TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 5 APRIL 2025

1 Accounting policies

Charity information

The Meir Golda Trust is a registered charity in England and Wales and is unincorporated. The address of the principal office is 15 Golders Rise, London, NW4 2HX

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

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

THE MEIR GOLDA TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2025

1 Accounting policies (Continued)

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	32,549	63,468

3 Expenditure on charitable activities

	2025 £	2024 £
Direct costs		
Grant funding of activities (see note 4)	134,255	69,727
Share of support and governance costs (see note 5)		
Support	901	502
Governance	2,340	2,340
	<u>137,496</u>	<u>72,569</u>
Analysis by fund		
Unrestricted funds	<u>137,496</u>	<u>72,569</u>

THE MEIR GOLDA TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2025

4 Grants payable

	2025	2024
	£	£
Grants to institutions:		
Friends of Mir	-	1,662
Beis Hamedrash Nishmas Yisroel Ltd	3,523	6,500
Beis Hamedrash Ohel Yisroel	1,055	-
Bonel Olam Limited London UK	1,000	-
Hendon Adath Yisroel Congregation	1,720	1,373
Shir Chesed Beis Yisroel	9,520	1,480
Ezras Achim UK	11,950	-
Nachzik Chazak	-	1,860
American Friends of Kever Dovid	27,557	8,105
Bais Yaakov Chofetz Chaim of Pomona	23,554	7,980
The Menorah School for Girls Foundation Trust	4,560	5,580
Tomchei Yotzei Anglia	1,800	3,000
Machon Sara Yerushalayim	10,216	-
OJC Fund	2,436	3,038
T&S Trust Fund	3,000	3,000
Yeshiva of Greater Monsey	12,873	7,980
Macknovka Kollel Ramat Beit Shemesh	6,970	11,055
Golders Green Beth Hamedrash Congregation	1,000	1,000
Other	11,521	6,114
	<u>134,255</u>	<u>69,727</u>

5 Support costs allocated to activities

	2025	2024
	£	£
Bank charges	901	502
Governance costs	2,340	2,340
	<u>3,241</u>	<u>2,842</u>
Analysed between:		
Charitable Activities	<u>3,241</u>	<u>2,842</u>

6 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

THE MEIR GOLDA TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2025

7 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

8 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

9 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Other debtors	25,000	25,000

10 Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	2,400	2,220

11 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used.

	At 6 April 2024 £	Incoming resources £	Resources expended £	At 5 April 2025 £
General funds	150,989	32,549	(137,496)	46,042
Previous year:				
	At 6 April 2023 £	Incoming resources £	Resources expended £	At 5 April 2024 £
General funds	160,090	63,468	(72,569)	150,989

12 Related party transactions

At the year end, £25,000 (2024 £25,000) was due from R I Gutstein.

During the year, the charity received donations totalling £Nil (2024:£35,000) from a company in which a trustee is a director.