REGISTERED COMPANY NUMBER: 14036563 (England and Wales)
REGISTERED CHARITY NUMBER: 1201862

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2026

FOR

BCT FOUNDATION

Venitt and Greaves
Chartered Accountants
115 Craven Park Road
South Tottenham
London
N15 6BL

BCT FOUNDATION

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FOR THE YEAR ENDED 30 APRIL 2026

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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 APRIL 2026

The trustees, who are also directors of the charitable company for the purposes of the Companies Act 2006, present their annual report, incorporating the directors' report, together with the financial statements for the year ended 30 April 2026. The financial statements have been prepared in accordance with the Charities SORP (FRS 102) and the applicable requirements of the Companies Act 2006.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The principal objects of the charity are to advance such charitable purposes, according to the law of England and Wales, as the trustees see fit from time to time particularly but not limited to:

i) advancing the Jewish religion,

ii) advancing Jewish religious education, and

iii) the alleviation of poverty among the Jewish community throughout the world.

Public benefit

The Trustees have taken due heed of their obligations relating to Public Benefit Duty affecting charities, as well as to their obligations under the Equality Act 2010. The Trustees are satisfied that they meet their obligations.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

During the year, the charity received voluntary donations totalling £63,243.

The charity continued to pursue its charitable objectives through the provision of financial support to charitable organisations undertaking activities consistent with its objects.

Charitable grants totalling £63,200 were made to BC Trust, with further charitable expenditure of £43 incurred during the year.

The trustees are satisfied that the grants and other charitable expenditure were applied in furtherance of the charity's charitable purposes.

FINANCIAL REVIEW

Reserves policy

The trustees recognise the importance of maintaining adequate unrestricted reserves to enable the charity to meet its financial commitments and continue its charitable activities.

At 30 April 2026, the charity had a deficit on unrestricted funds of £900, representing accrued administrative expenditure outstanding at the year end.

The charity operates principally as a grant-making organisation, with its charitable expenditure funded by voluntary donations. The trustees intend to strengthen the charity's unrestricted reserves through future fundraising and careful control of administrative expenditure.

The trustees regularly review the charity's financial commitments and available resources to ensure that its charitable activities remain sustainable.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 APRIL 2026

FINANCIAL REVIEW

Going concern

The financial statements have been prepared on the going concern basis.

At 30 April 2026, the charity had net liabilities of £900, representing a deficit on unrestricted funds. The deficit arose principally from administrative expenditure incurred during the year.

The trustees have considered the charity's financial position, its anticipated income and expenditure and its expected funding requirements for a period of at least twelve months from the date of approval of these financial statements.

The charity's activities are principally funded through voluntary donations, and the trustees anticipate that sufficient donations will continue to be received to enable the charity to meet its obligations and continue its charitable activities.

The trustees are satisfied, having considered the anticipated level of donations and the charity's limited ongoing administrative commitments, that the charity will have adequate resources to continue operating for the foreseeable future.

Accordingly, the trustees consider it appropriate to prepare the financial statements on the going concern basis.

FUTURE PLANS

The charity intends to continue its policy of making grants in pursuance of its charitable objects, while maintaining and expanding its core activities for the foreseeable future.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a company limited by guarantee, incorporated in England and Wales under the Companies Act 2006, and is governed by its Articles of Association. The trustees are also the directors of the charitable company for the purposes of company law.

Recruitment and appointment of new trustees

It is not currently the intention of the trustees of the charity to appoint new trustees. Should this situation change in the future, the trustees will apply suitable recruitment and training procedures.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

14036563 (England and Wales)

Registered Charity number

1201862

Registered office

89 HIGH ROAD
LONDON
N15 6DL

Trustees

B Bronner Director
N Rudzinski Director
B D Rudzinski Director

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner
Venitt and Greaves
Chartered Accountants
115 Craven Park Road
South Tottenham
London
N15 6BL

Approved by order of the board of trustees on 3 November 2026 and signed on its behalf by:

N Rudzinski - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BCT FOUNDATION

Independent examiner's report to the trustees of BCT FOUNDATION ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 April 2026.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement
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:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

M. A. Venitt, ACA

Venitt and Greaves
Chartered Accountants
115 Craven Park Road
South Tottenham
London
N15 6BL

3 November 2026

BCT FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 APRIL 2026

	Notes	30.4.26 Unrestricted fund £	30.4.25 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		63,243	-
EXPENDITURE ON			
Charitable activities			
Charitable activities		63,243	-
Other		900	-
Total		64,143	-
NET INCOME/(EXPENDITURE)		(900)	-
RECONCILIATION OF FUNDS			
Total funds brought forward		-	-
TOTAL FUNDS CARRIED FORWARD		(900)	-

The notes form part of these financial statements

BCT FOUNDATION

BALANCE SHEET
30 APRIL 2026

	Notes	30.4.26 Unrestricted fund £	30.4.25 Total funds £
CREDITORS			
Amounts falling due within one year	4	(900)	-
NET CURRENT ASSETS/(LIABILITIES)		(900)	-
TOTAL ASSETS LESS CURRENT LIABILITIES		(900)	-
NET ASSETS		(900)	-
FUNDS	5		
Unrestricted funds		(900)	-
TOTAL FUNDS		(900)	-

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2026.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2026 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

continued...

BALANCE SHEET - continued
30 APRIL 2026

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 3 November 2026 and were signed on its behalf by:

B Bronner - Trustee

B D Rudzinski - Trustee

N Rudzinski - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2026

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 April 2026 nor for the year ended 30 April 2025.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 April 2026 nor for the year ended 30 April 2025.

continued...

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Total funds £
NET INCOME	-
TOTAL FUNDS CARRIED FORWARD	-

4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.26 £	30.4.25 £
Accrued expenses	900	-

5. MOVEMENT IN FUNDS

	At 1.5.25 £	Net movement in funds £	At 30.4.26 £
Unrestricted funds			
General fund	-	(900)	(900)
TOTAL FUNDS	-	(900)	(900)

Net movement in funds included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	63,243	(64,143)	(900)
TOTAL FUNDS	63,243	(64,143)	(900)

6. RELATED PARTY DISCLOSURES

During the year, the charity made charitable grants totalling £63,200 to BC Trust, a charity with which it shares common management personnel.

The grants were made in furtherance of the charity's charitable objectives.

The trustees are satisfied that the grants were made for charitable purposes and in accordance with the charity's governing document.

REGISTERED COMPANY NUMBER: 14036563 (England and Wales)
REGISTERED CHARITY NUMBER: 1201862

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2026

FOR

BCT FOUNDATION

Venitt and Greaves
Chartered Accountants
115 Craven Park Road
South Tottenham
London
N15 6BL

BCT FOUNDATION

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FOR THE YEAR ENDED 30 APRIL 2026

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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 APRIL 2026

The trustees, who are also directors of the charitable company for the purposes of the Companies Act 2006, present their annual report, incorporating the directors' report, together with the financial statements for the year ended 30 April 2026. The financial statements have been prepared in accordance with the Charities SORP (FRS 102) and the applicable requirements of the Companies Act 2006.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The principal objects of the charity are to advance such charitable purposes, according to the law of England and Wales, as the trustees see fit from time to time particularly but not limited to:

i) advancing the Jewish religion,

ii) advancing Jewish religious education, and

iii) the alleviation of poverty among the Jewish community throughout the world.

Public benefit

The Trustees have taken due heed of their obligations relating to Public Benefit Duty affecting charities, as well as to their obligations under the Equality Act 2010. The Trustees are satisfied that they meet their obligations.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

During the year, the charity received voluntary donations totalling £63,243.

The charity continued to pursue its charitable objectives through the provision of financial support to charitable organisations undertaking activities consistent with its objects.

Charitable grants totalling £63,200 were made to BC Trust, with further charitable expenditure of £43 incurred during the year.

The trustees are satisfied that the grants and other charitable expenditure were applied in furtherance of the charity's charitable purposes.

FINANCIAL REVIEW

Reserves policy

The trustees recognise the importance of maintaining adequate unrestricted reserves to enable the charity to meet its financial commitments and continue its charitable activities.

At 30 April 2026, the charity had a deficit on unrestricted funds of £900, representing accrued administrative expenditure outstanding at the year end.

The charity operates principally as a grant-making organisation, with its charitable expenditure funded by voluntary donations. The trustees intend to strengthen the charity's unrestricted reserves through future fundraising and careful control of administrative expenditure.

The trustees regularly review the charity's financial commitments and available resources to ensure that its charitable activities remain sustainable.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 APRIL 2026

FINANCIAL REVIEW

Going concern

The financial statements have been prepared on the going concern basis.

At 30 April 2026, the charity had net liabilities of £900, representing a deficit on unrestricted funds. The deficit arose principally from administrative expenditure incurred during the year.

The trustees have considered the charity's financial position, its anticipated income and expenditure and its expected funding requirements for a period of at least twelve months from the date of approval of these financial statements.

The charity's activities are principally funded through voluntary donations, and the trustees anticipate that sufficient donations will continue to be received to enable the charity to meet its obligations and continue its charitable activities.

The trustees are satisfied, having considered the anticipated level of donations and the charity's limited ongoing administrative commitments, that the charity will have adequate resources to continue operating for the foreseeable future.

Accordingly, the trustees consider it appropriate to prepare the financial statements on the going concern basis.

FUTURE PLANS

The charity intends to continue its policy of making grants in pursuance of its charitable objects, while maintaining and expanding its core activities for the foreseeable future.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a company limited by guarantee, incorporated in England and Wales under the Companies Act 2006, and is governed by its Articles of Association. The trustees are also the directors of the charitable company for the purposes of company law.

Recruitment and appointment of new trustees

It is not currently the intention of the trustees of the charity to appoint new trustees. Should this situation change in the future, the trustees will apply suitable recruitment and training procedures.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

14036563 (England and Wales)

Registered Charity number

1201862

Registered office

89 HIGH ROAD
LONDON
N15 6DL

Trustees

B Bronner Director
N Rudzinski Director
B D Rudzinski Director

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner
Venitt and Greaves
Chartered Accountants
115 Craven Park Road
South Tottenham
London
N15 6BL

Approved by order of the board of trustees on 3 November 2026 and signed on its behalf by:

N Rudzinski - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BCT FOUNDATION

Independent examiner's report to the trustees of BCT FOUNDATION ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 April 2026.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement
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:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

M. A. Venitt, ACA

Venitt and Greaves
Chartered Accountants
115 Craven Park Road
South Tottenham
London
N15 6BL

3 November 2026

BCT FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 APRIL 2026

	Notes	30.4.26 Unrestricted fund £	30.4.25 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		63,243	-
EXPENDITURE ON			
Charitable activities			
Charitable activities		63,243	-
Other		900	-
Total		64,143	-
NET INCOME/(EXPENDITURE)		(900)	-
RECONCILIATION OF FUNDS			
Total funds brought forward		-	-
TOTAL FUNDS CARRIED FORWARD		(900)	-

The notes form part of these financial statements

BCT FOUNDATION

BALANCE SHEET
30 APRIL 2026

	Notes	30.4.26 Unrestricted fund £	30.4.25 Total funds £
CREDITORS			
Amounts falling due within one year	4	(900)	-
NET CURRENT ASSETS/(LIABILITIES)		(900)	-
TOTAL ASSETS LESS CURRENT LIABILITIES		(900)	-
NET ASSETS		(900)	-
FUNDS	5		
Unrestricted funds		(900)	-
TOTAL FUNDS		(900)	-

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2026.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2026 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

continued...

BALANCE SHEET - continued
30 APRIL 2026

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 3 November 2026 and were signed on its behalf by:

B Bronner - Trustee

B D Rudzinski - Trustee

N Rudzinski - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2026

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 April 2026 nor for the year ended 30 April 2025.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 April 2026 nor for the year ended 30 April 2025.

continued...

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Total funds £
NET INCOME	-
TOTAL FUNDS CARRIED FORWARD	-

4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.26 £	30.4.25 £
Accrued expenses	900	-

5. MOVEMENT IN FUNDS

	At 1.5.25 £	Net movement in funds £	At 30.4.26 £
Unrestricted funds			
General fund	-	(900)	(900)
TOTAL FUNDS	-	(900)	(900)

Net movement in funds included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	63,243	(64,143)	(900)
TOTAL FUNDS	63,243	(64,143)	(900)

6. RELATED PARTY DISCLOSURES

During the year, the charity made charitable grants totalling £63,200 to BC Trust, a charity with which it shares common management personnel.

The grants were made in furtherance of the charity's charitable objectives.

The trustees are satisfied that the grants were made for charitable purposes and in accordance with the charity's governing document.