REGISTERED CHARITY NUMBER: 288622

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

FOR

WLODOWA CHARITY AND REHABILITATION TRUST

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

WLODOWA CHARITY AND REHABILITATION TRUST

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WLODOWA CHARITY AND REHABILITATION TRUST

REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 DECEMBER 2025

TRUSTEES	D Birnbaum J Goldstein Y Abisch
PRINCIPAL ADDRESS	35 Ashtead Road London London E5 9BJ
REGISTERED CHARITY NUMBER	288622
INDEPENDENT EXAMINER	Venitt and Greaves Chartered Accountants 115 Craven Park Road South Tottenham London N15 6BL
BANKERS	Lloyds TSB 180 - 182 High Street Walthamstow London E17 7JH

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their report with the financial statements of the charity for the year ended 31 December 2025. The trustees have adopted the provisions of 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

Objectives and aims

The Wlodowa Charity & Rehabilitation Trust is constituted by Trust Deed, and its objects are to provide general charitable donations and in particular for the relief of poverty and the advancement of religion and religious education.

The policy of Wlodowa Charity & Rehabilitation Trust continues to be to derive its income from donations from various institutions and individuals and to make donations in accordance with the Trust's objects.

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 Equalities Act 2010. The trustees are satisfied that they meet their obligations in this respect.

Grantmaking

Grants are made at the discretion of the trustees and in accordance with the principal objectives of the charity.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

During the year donations received totalled £974,038 This included £189,041 in restricted funds.

Donations made totalled £977,496 (2024 - £5,279,457) These funds were expended on grants for food, clothing and festivals, holidays and communal meals and the relief of poverty and sundry student grants. In addition the charity conducted appeals for needy cases and religious organisations who applied for funds for specific purposes. The trustees report that they were able to distribute funds under the following: categories:

Medical grants - £57,800 Wedding expenses - £51,346 Religious organisations - £79,895.

FINANCIAL REVIEW

Key Performance Indicators

The trustees monitor the entities performance against its charitable objectives on a regular basis. Performance is assessed against the objectives and expectations using financial and non-financial indicators. The key financial performance indicators used by the charity are income from charitable activities, expenditure on charitable activities and net income.

Reserves policy

The reserves policy is to ensure that there is a sufficient stream of income to meet the ongoing calls made on the charity including the possibility of providing capital assets for the needs of charitable institutions.

Going concern

The trustees have a reasonable expectation that the charity has adequate resources to continue operational existence for the foreseeable future. For this reason, the charity has adopted the going concern basis of accounting in preparing the annual financial statements.

FUTURE PLANS

The charity intends to carry on its policy of making grants in pursuant of its objects, and continue its activities, as outlined above, for the foreseeable future.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document a declaration of trust and constitutes an unincorporated charity.

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.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

There are three trustees as stated. They meet on a regular basis to discuss the affairs of the charity. All decisions are based on a majority decision of the trustees but in almost all cases the votes are unanimous.

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.

Approved by order of the board of trustees on 20 October 2026 and signed on its behalf by:

J Goldstein - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WLODOWA CHARITY AND REHABILITATION TRUST

Independent examiner's report to the trustees of WLODOWA CHARITY AND REHABILITATION TRUST
I report to the charity trustees on my examination of the accounts of WLODOWA CHARITY AND REHABILITATION TRUST (the Trust) for the year ended 31 December 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 Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement
Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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.

Malcolm Venitt A.C.A

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

20 October 2026

WLODOWA CHARITY AND REHABILITATION TRUST

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted funds £	Restricted fund £	31.12.25 Total funds £	31.12.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	784,997	189,041	974,038	5,284,985
EXPENDITURE ON					
Raising funds					
Raising donations and legacies	4	1,732	-	1,732	2,627
		1,732	-	1,732	2,627
Charitable activities	5				
Grants for food,clothing and festivals		720,081	-	720,081	3,487,006
Holidays and communal meals		-	-	-	126,580
Relief of poverty & sundry students grants		68,374	-	68,374	419,949
Medical grants		-	57,800	57,800	187,412
Wedding expenses		-	51,346	51,346	220,430
Religious organisations		-	79,895	79,895	838,080
Other	8	16,966	-	16,966	26,495
Total		807,153	189,041	996,194	5,308,579
NET INCOME/(EXPENDITURE)		(22,156)	-	(22,156)	(23,594)
RECONCILIATION OF FUNDS					
Total funds brought forward		25,691	-	25,691	49,285
TOTAL FUNDS CARRIED FORWARD		3,535	-	3,535	25,691

The notes form part of these financial statements

STATEMENT OF FINANCIAL POSITION
31 DECEMBER 2025

	Notes	Unrestricted funds £	Restricted fund £	31.12.25 Total funds £	31.12.24 Total funds £
CURRENT ASSETS					
Cash at bank		8,335	-	8,335	31,691
CREDITORS					
Amounts falling due within one year	12	(4,800)	-	(4,800)	(6,000)
NET CURRENT ASSETS		3,535	-	3,535	25,691
TOTAL ASSETS LESS CURRENT LIABILITIES		3,535	-	3,535	25,691
NET ASSETS		3,535	-	3,535	25,691
FUNDS	13				
Unrestricted funds				3,535	25,691
TOTAL FUNDS				3,535	25,691

The financial statements were approved by the Board of Trustees and authorised for issue on 20 October 2026 and were signed on its behalf by:

Y Abisch - Trustee

J Goldstein - Trustee

The notes form part of these financial statements

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	31.12.25 £	31.12.24 £
Cash flows from operating activities			
Cash generated from operations	1	(23,356)	(23,594)
Net cash used in operating activities		(23,356)	(23,594)
Change in cash and cash equivalents in the reporting period		(23,356)	(23,594)
Cash and cash equivalents at the beginning of the reporting period		31,691	55,285
Cash and cash equivalents at the end of the reporting period		8,335	31,691

The notes form part of these financial statements

NOTES TO THE STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 DECEMBER 2025

1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.12.25 £	31.12.24 £
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(22,156)	(23,594)
Adjustments for:		
Decrease in creditors	(1,200)	-
Net cash used in operations	(23,356)	(23,594)

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.25 £	Cash flow £	At 31.12.25 £
Net cash			
Cash at bank	31,691	(23,356)	8,335
	31,691	(23,356)	8,335
Total	31,691	(23,356)	8,335

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, 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 Charities Act 2011. 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.

Governance costs
Governance costs are associated with the governance arrangements of the charity and relate to the general running of the charity. These costs include audit, legal advice for Trustees and costs associated with meeting constitutional and statutory requirements such as the cost of Trustee meetings and the preparation of the statutory accounts.

Taxation
The charity is exempt from 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.

Cash and cash equivalents
Cash and cash equivalents include cash in hand and deposits held at call with banks.

continued...

2. CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3. DONATIONS AND LEGACIES

	31.12.25	31.12.24
	£	£
Donations	974,038	5,284,985

4. RAISING DONATIONS AND LEGACIES

	31.12.25	31.12.24
	£	£
Postage and stationery	30	182
Sundries	-	195
Travelling	1,702	2,250
	1,732	2,627

5. CHARITABLE ACTIVITIES COSTS

	Grant funding of activities (see note 6)
	£
Grants for food,clothing and festivals	720,081
Relief of poverty & sundry students grants	68,374
Medical grants	57,800
Wedding expenses	51,346
Religious organisations	79,895
	977,496

continued...

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2025

6. GRANTS PAYABLE

	31.12.25	31.12.24
	£	£
Grants for food,clothing and festivals	720,081	3,487,006
Holidays and communal meals	-	126,580
Relief of poverty & sundry students grants	68,374	419,949
Medical grants	57,800	187,412
Wedding expenses	51,346	220,430
Religious organisations	79,895	838,080
	977,496	5,279,457

7. SUPPORT COSTS

	Finance	Governance costs	Totals
	£	£	£
Other resources expended	8,256	8,710	16,966

8. OTHER

	31.12.25	31.12.24
	£	£
Support costs	16,966	26,495

9. AUDITORS' REMUNERATION

	31.12.25	31.12.24
	£	£
Fees payable to the charity's auditors for the audit of the charity's financial statements	-	6,000

continued...

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2025 nor for the year ended 31 December 2024.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	3,912,483	1,372,502	5,284,985
EXPENDITURE ON			
Raising funds			
Raising donations and legacies	2,627	-	2,627
	2,627	-	2,627
Charitable activities			
Grants for food,clothing and festivals	3,487,006	-	3,487,006
Holidays and communal meals	-	126,580	126,580
Relief of poverty & sundry students grants	419,949	-	419,949
Medical grants	-	187,412	187,412
Wedding expenses	-	220,430	220,430
Religious organisations	-	838,080	838,080
Other	26,495	-	26,495
Total	3,936,077	1,372,502	5,308,579
NET INCOME/(EXPENDITURE)	(23,594)	-	(23,594)
RECONCILIATION OF FUNDS			
Total funds brought forward	49,285	-	49,285

continued...

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted fund £	Total funds £
TOTAL FUNDS CARRIED FORWARD	25,691	-	25,691

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25 £	31.12.24 £
Other creditors	4,800	6,000

13. MOVEMENT IN FUNDS

	At 1.1.25 £	Net movement in funds £	At 31.12.25 £
Unrestricted funds			
General fund	25,691	(22,156)	3,535
TOTAL FUNDS	25,691	(22,156)	3,535

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	784,997	(807,153)	(22,156)
Restricted funds			
Donation for Medical grants, Wedding expenses & Religious organisations	189,041	(189,041)	-
TOTAL FUNDS	974,038	(996,194)	(22,156)

Comparatives for movement in funds

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds	49,285	(23,594)	25,691
TOTAL FUNDS	49,285	(23,594)	25,691

continued...

13. MOVEMENT IN FUNDS - continued

Comparative net movement in funds included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds	3,912,483	(3,936,077)	(23,594)
Restricted fund			
Donation for Medical grants, Wedding expenses & Religious organisations	1,372,502	(1,372,502)	-
TOTAL FUNDS	5,284,985	(5,308,579)	(23,594)

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.24 £	Net movement in funds £	At 31.12.25 £
Unrestricted funds	49,285	(45,750)	3,535
TOTAL FUNDS	49,285	(45,750)	3,535

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds	4,697,480	(4,743,230)	(45,750)
Restricted fund			
Donation for Medical grants, Wedding expenses & Religious organisations	1,561,543	(1,561,543)	-
TOTAL FUNDS	6,259,023	(6,304,773)	(45,750)

continued...

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year,