RABBI M FLETCHER & MRS M FLETCHER CHARITABLE TRUST – TZEDOKOH

17/3 NACHAL REVIVIM
BET SHEMESH
ISRAEL 99641

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

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ACCOUNTANTS
REGISTERED AUDITORS
CHARTERED TAX ADVISERS

CIOT
Chartered
Tax Advisers

RABBI M FLETCHER & MRS M FLETCHER
CHARTIABLE TRUST – TZEDOKOH

ACCOUNTS

YEAR ENDED 31 DECEMBER 2025

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RABBI M FLETCHER & MRS M FLETCHER
CHARITABLE TRUST - TZEDOKOH
ANNUAL REPORT OF THE TRUSTEES
YEAR ENDED 31 DECEMBER 2025

The Rabbi and Mrs Fletcher Charitable Trust is constituted by Deed of Trust dated 18 September 1987 and is a registered Charity, Number SC002723. The address is :17/3 Nachal Revivim Bet Shemesh Israel 99641.

The Charity Trustees during the year ended 31 December 2025 were:-

Rabbi M Fletcher
Mr N Fletcher
Mrs C Ross

The main objectives of the Charity are by such means as are charitable to promote the Jewish Faith and Jewish Charitable Institutions and the advancement of Jewish Education and the knowledge and practice of Judaism and to provide assistance to persons in need whomsoever.

The Trustees have the authority to appoint new Trustees, as the need arises. A new Trustee would receive copies of the previous year's Annual Report and Accounts and a copy of the Charity Commission Leaflet 'The Essential Trustee - what you need to know'.
he Trustees have the authority to invest the Charity's funds, but no such investments are currently held.

During the year the Charity received donations of £242 and distributed grants of £200. At the end of the year the Charity had cash reserves of £209. The Trustees are confident that the Charity can continue to raise sufficient funds to provide further grants in accordance with its objectives.

The administration of the Charity is carried out by the Trustees. No Trustees received any remuneration from the Charity during the year, nor were they reimbursed for any expenses incurred on behalf of the Charity.

Trustees' responsibilities

The Trustees are required under the Charities Accounts (Scotland) Regulations 2006 and the Charities and Trustee Investment (Scotland) Act 2005 to prepare financial statements for each financial year which give a true and fair view of the Charity's financial activities during the year and its financial position at the end of that year. In preparing financial statements giving a true and fair view, the Trustees should follow best practice and;

(a) select suitable accounting policies and apply them consistently;
(b) make judgments and estimates that are reasonable and prudent;
(c) state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.
(d) prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

RABBI M FLETCHER & MRS M FLETCHER
CHARITABLE TRUST - TZEDOKOH
ANNUAL REPORT OF THE TRUSTEES
YEAR ENDED 31 DECEMBER 2025

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the Charity and which enable them to ascertain the financial position of the Charity and which enable them to ascertain that the financial statements comply with applicable law and regulation. 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.

This report was approved by the Trustees on 16 October 2026 and is signed on behalf of them all.

M Fletcher

Rabbi M Fletcher
Trustee

RABBI M FLETCHER & MRS M FLETCHER
CHARITABLE TRUST - TZEDOKOH
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
YEAR ENDED 31 DECEMBER 2025

I report on the accounts of the Trust for the year ended 31 December 2025, which are set out on pages 4 to 6.

Respective responsibilities of Trustees and Examiner
As the Charity's Trustees you are responsible for the preparation of the Accounts; you consider that under Regulation 10(1) (d) of the Charity Accounts (Scotland) Regulations 2006 that an independent examination is needed. It is my responsibility to state, on the basis of procedures specified in the general directions given by the Office of the Scottish Charity Regulators and Section 44(1)(C) of the Charities and Trustee Investment (Scotland) Act 2005, whether particular matters have come to my attention.

Basis of Independent Examiner's report opinion
My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 the general directions given by the Office of the Scottish Charity Regulator. 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, I do not express an audit opinion on the view given the accounts.

Independent Examiner's Statement
In connection with my examinations, no matter has come to my attention:

1) which gives me reasonable cause to believe that in any material respect the requirements:-
   - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Account Regulations and
   - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Acts,

   have not been met; or

2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

A L Haffner, ACA (Independent Examiner) **16 October 2026**
2nd Parkgates, Bury New Road
Prestwich
Manchester
M25 0TL

RABBI M FLETCHER & MRS M FLETCHER
CHARITABLE TRUST – TZEDOKOH
RECEIPTS AND PAYMENTS ACCOUNT
YEAR ENDED 31 DECEMBER 2025

	2025 £	2024 £
Receipts and Payments : General Fund		
Income Receipts		
Donations Received	242	241
Direct Charitable Expenditure		
Grants	200	270
Total Expenditure	200	270
(Deficit)/Surplus for the year	42	(29)
Balance 31 December 2024	167	196
Balance 31 December 2025	209	167

The notes on page 6 form part of these Accounts.

RABBI M FLETCHER & MRS M FLETCHER
CHARIABLE TRUST – TZEDOKOH
STATEMENT OF ASSETS AND LIABILITIES
YEAR ENDED 31 DECEMBER 2025

	2025 £	2024 £
Current Assets		
Cash at Bank	209	167
Total Assets	209	167
General Fund – all unrestricted		
Brought Forward	167	196
(Deficit)/Surplus for the year	42	(29)
	209	167

Approved by the Trustees and signed on behalf of them all.

Rabbi M Fletcher **16 October 2026**
Trustee M Fletcher

The notes on page 6 form part of these Accounts.

RABBI M FLETCHER & MRS M FLETCHER
CHARITABLE TRUST – TZEDOKOH
ACCOUNTING POLICIES
YEAR ENDED 31 DECEMBER 2025

The receipts and payments account has been drawn up as a summary of the receipts and payments made during the year by the Charity. Amounts are included as received by the Charity or as cheques are drawn. Where applicable, non-recoverable VAT has been included in expenses.

The statement of assets and liabilities includes the bank balance of the Charity as at 31 December 2025. The accounts and statements do not include accruals and prepayments in respect of income or expenses.

The receipts and payments account and statement of assets and liabilities have been prepared following the guidance for accounting for smaller charities issued by the Charity Commission and the Office of the Scottish Charity Regulator.