

# THE YOM TOV ASSISTANCE FUND

England & Wales · Charity number 1067741

## Details

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**Status** Registered

**Legal form** Trust

**Registered** 2012-02-17

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 51 Bridge Lane  
London  
NW11 0ED

**Phone** 02089057711

## Activities

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**Objects:** TO APPLY THE CAPITAL AND INCOME OF THE TRUST FUND TOWARDS SUCH CHARITABLE INSTITUTION OR INSTITUTIONS AS THE TRUSTEES SHALL IN THEIR ABSOLUTE DISCRETION DETERMINE.

**Activities:** PROVIDES ASSISTANCE TO INDIVIDUALS AND FAMILIES IN STRAITENED CIRCUMSTANCES TO PURCHASE FOOD AND OTHER ESSENTIALS FOR THE JEWISH HOLIDAYS.

## Classification

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- **How:** Makes Grants To Individuals, Makes Grants To Organisations
- **What:** General Charitable Purposes, The Prevention Or Relief Of Poverty
- **Who:** People Of A Particular Ethnic Or Racial Origin

## Geography

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- **Area of benefit:** NATIONAL AND OVERSEAS
- Throughout England And Wales

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-30	£181,863	£196,441	-	-
2024-04-30	£171,373	£171,096	-	-
2023-04-30	£154,174	£144,039	-	-
2022-04-30	£155,114	£130,779	-	-
2021-04-30	£161,235	£138,599	-	-

## Trustees

Name	Role	Appointed
ELI ITZINGER	Chair	
DAVID VOGEL		

**THE YOM TOV ASSISTANCE FUND**

England & Wales - Charity number 1067741

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# Accounts

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**CHARITY REGISTRATION NUMBER: 1067741**

**The Yom Tov Assistance Fund**  
**Unaudited Financial Statements**  
**30 April 2025**

**COHEN ARNOLD**  
Chartered accountants  
New Burlington House  
1075 Finchley Road  
LONDON  
NW11 0PU

**The Yom Tov Assistance Fund**

**Financial Statements**

**Year ended 30 April 2025**

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## **The Yom Tov Assistance Fund**

### **Trustees' Annual Report**

**Year ended 30 April 2025**

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The trustees present their report and the unaudited financial statements of the charity for the year ended 30 April 2025.

#### **Reference and administrative details**

**Registered charity name**           The Yom Tov Assistance Fund

**Charity registration number**    1067741

**Principal office**                   51 Bridge lane  
London  
NW11 0ED

**The trustees**                       Mr E Itzinger  
Mr D Vogel

**Independent examiner**           David Goldberg, FCA DChA  
New Burlington House  
1075 Finchley Road  
LONDON  
NW11 0PU

#### **Structure, governance and management**

The charity is governed by a Trust Deed dated 18 November 1997.

The day to day affairs of the charity are administered by the trustees.

It is not currently the intention of the trustees of the charity to appoint new trustees. Should the situation change in the future, the trustees will apply suitable recruitment and training procedures. The charity is governed by a Trust Deed dated 18 November 1997.

The day to day affairs of the charity are administered by the Board of Trustees.

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

#### **Objectives and activities**

##### **Charitable objects**

To apply the capital and income of the trust towards such charitable institutions as the trustees shall in their absolute discretion determine.

##### **Review of activities**

The charity has continued to make grants to individuals whose circumstances are so straitened that such grants come within the relief of poverty.

##### **Public benefit**

The Trustees confirm their compliance with the duty to have due regard to the public benefit guidance published by the Charity Commission when reviewing the charity's aims and objectives and in planning future activities.

## **The Yom Tov Assistance Fund**

### **Trustees' Annual Report** *(continued)*

**Year ended 30 April 2025**

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#### **Achievements and performance**

The aggregate of donations made during the year was £194,707 (2024: £170,251).

The financial results of the charity for the year ended 30 April 2025 are fully reflected in the attached Financial Statements together with the Notes therein.

#### **Financial review**

It is the policy of the trustees to distribute all funds received within a short period following receipt.

As at 30 April 2025 the charity had £151,433 Unrestricted Funds.

The trustees' annual report was approved on 19 November 2025 and signed on behalf of the board of trustees by:

Signed by:  
  
2B381B8F303B4D2...  
**Mr E Itzinger**  
Trustee

## **The Yom Tov Assistance Fund**

### **Independent Examiner's Report to the Trustees of The Yom Tov Assistance Fund**

**Year ended 30 April 2025**

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I report to the trustees on my examination of the financial statements of The Yom Tov Assistance Fund ('the charity') for the year ended 30 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 ('the Act').


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

#### **Independent examiner's statement**

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 charity as required by section 130 of the Act; or
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 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.

DocuSigned by:  
  
BC6977A458CD499...  
**David Goldberg, FCA DChA**

Cohen Arnold  
New Burlington House  
1075 Finchley Road  
LONDON  
NW11 0PU

19 November 2025

**The Yom Tov Assistance Fund**  
**Statement of Financial Activities**  
**Year ended 30 April 2025**

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		2025		2024
		Unrestricted funds	Total funds	Total funds
	Note	£	£	£
<b>Income and endowments</b>				
Donations and legacies	4	181,863	181,863	171,373
<b>Total income</b>		<u>181,863</u>	<u>181,863</u>	<u>171,373</u>
<b>Expenditure</b>				
Expenditure on charitable activities	5,6	196,441	196,441	171,096
<b>Total expenditure</b>		<u>196,441</u>	<u>196,441</u>	<u>171,096</u>
<b>Net (expenditure)/income and net movement in funds</b>		<u>(14,578)</u>	<u>(14,578)</u>	<u>277</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		166,011	166,011	165,734
<b>Total funds carried forward</b>		<u>151,433</u>	<u>151,433</u>	<u>166,011</u>

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

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The notes on pages 6 to 10 form part of these financial statements.

**The Yom Tov Assistance Fund**  
**Statement of Financial Position**  
**30 April 2025**

	Note	2025 £	2024 £
<b>Current assets</b>			
Cash at bank and in hand		153,773	167,151
<b>Creditors: amounts falling due within one year</b>	<b>11</b>	<u>2,340</u>	<u>1,140</u>
<b>Net current assets</b>		<u>151,433</u>	<u>166,011</u>
<b>Total assets less current liabilities</b>		<u>151,433</u>	<u>166,011</u>
<b>Net assets</b>		<u>151,433</u>	<u>166,011</u>
<b>Funds of the charity</b>			
Unrestricted funds		151,433	166,011
<b>Total charity funds</b>	<b>12</b>	<u>151,433</u>	<u>166,011</u>

These financial statements were approved by the board of trustees and authorised for issue on 19 November 2025, and are signed on behalf of the board by:

Signed by:  
  
2B381B9F303B4D2...  
**Mr E Itzinger**  
 Trustee

The notes on pages 6 to 10 form part of these financial statements.

## **The Yom Tov Assistance Fund**

### **Notes to the Financial Statements**

**Year ended 30 April 2025**

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#### **1. General information**

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 51 Bridge lane, London, NW11 0ED.

#### **2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

#### **3. Accounting policies**

##### **Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### **Going concern**

There are no material uncertainties about the charity's ability to continue.

##### **Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires trustees to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The trustees do not consider there are any critical judgments or sources of estimation uncertainty requiring disclosure beyond the accounting policies listed below.

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

## The Yom Tov Assistance Fund

### Notes to the Financial Statements *(continued)*

Year ended 30 April 2025

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#### 3. Accounting policies *(continued)*

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

## The Yom Tov Assistance Fund

### Notes to the Financial Statements *(continued)*

Year ended 30 April 2025

#### 3. Accounting policies *(continued)*

##### Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

#### 4. Donations and legacies

	Unrestricted Funds £	<b>Total Funds 2025 £</b>	Unrestricted Funds £	Total Funds 2024 £
<b>Donations</b>				
Donations	181,863	181,863	171,373	171,373

#### 5. Expenditure on charitable activities by fund type

	Unrestricted Funds £	<b>Total Funds 2025 £</b>	Unrestricted Funds £	Total Funds 2024 £
Grants	194,707	194,707	170,251	170,251
Support costs	1,734	1,734	845	845
	<u>196,441</u>	<u>196,441</u>	<u>171,096</u>	<u>171,096</u>

#### 6. Expenditure on charitable activities by activity type

	Grant funding of activities £	Support costs £	<b>Total funds 2025 £</b>	Total fund 2024 £
Grants	194,707	534	195,241	170,376
Governance costs	–	1,200	1,200	720
	<u>194,707</u>	<u>1,734</u>	<u>196,441</u>	<u>171,096</u>

## The Yom Tov Assistance Fund

### Notes to the Financial Statements *(continued)*

Year ended 30 April 2025

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#### 7. Analysis of grants

	<b>2025</b>	2024
	£	£
<b>Grants to institutions</b>		
Grants to institutions	9,340	12,250
<b>Grants to individuals</b>		
Grants to individuals	185,367	158,001
Total grants	<u>194,707</u>	<u>170,251</u>

All grants went towards the relief of poverty.

#### 8. Independent examination fees

	<b>2025</b>	2024
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	<u>1,200</u>	<u>1,140</u>

#### 9. Staff costs

The average head count of employees during the year was Nil (2024: Nil).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

#### 10. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

The charity did not meet any individual expenses incurred by the trustees for services provided to the charity.

#### 11. Creditors: amounts falling due within one year

	<b>2025</b>	2024
	£	£
Accruals and deferred income	<u>2,340</u>	<u>1,140</u>

## The Yom Tov Assistance Fund

### Notes to the Financial Statements *(continued)*

#### Year ended 30 April 2025

#### 12. Analysis of charitable funds

##### Unrestricted funds

	At 1 May 2024	Income	Expenditure	At 30 April 2025
	£	£	£	£
General funds	<u>166,011</u>	<u>181,863</u>	<u>(196,441)</u>	<u>151,433</u>

	At 1 May 2023	Income	Expenditure	At 30 April 2024
	£	£	£	£
General funds	<u>165,734</u>	<u>171,373</u>	<u>(171,096)</u>	<u>166,011</u>

#### 13. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2025
	£	£
Current assets	153,773	153,773
Creditors less than 1 year	(2,340)	(2,340)
<b>Net assets</b>	<u>151,433</u>	<u>151,433</u>

	Unrestricted Funds	Total Funds 2024
	£	£
Current assets	167,151	167,151
Creditors less than 1 year	(1,140)	(1,140)
<b>Net assets</b>	<u>166,011</u>	<u>166,011</u>

#### 14. Related parties

Donations of £6,700 were received from related parties during the year (2024: £12,000). No other transactions with related parties were undertaken such as are required to be disclosed.

**THE YOM TOV ASSISTANCE FUND**

England & Wales - Charity number 1067741

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# Accounts

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**CHARITY REGISTRATION NUMBER: 1067741**

**The Yom Tov Assistance Fund**  
**Unaudited Financial Statements**  
**30 April 2024**

**COHEN ARNOLD**  
Chartered accountants  
New Burlington House  
1075 Finchley Road  
LONDON  
NW11 0PU

**The Yom Tov Assistance Fund**

**Financial Statements**

**Year ended 30 April 2024**

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## **The Yom Tov Assistance Fund**

### **Trustees' Annual Report**

**Year ended 30 April 2024**

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The trustees present their report and the unaudited financial statements of the charity for the year ended 30 April 2024.

#### **Reference and administrative details**

<b>Registered charity name</b>	The Yom Tov Assistance Fund
<b>Charity registration number</b>	1067741
<b>Principal office</b>	51 Bridge lane London NW11 0ED
<b>The trustees</b>	Mr E Itzinger Mr D Vogel
<b>Independent examiner</b>	David Goldberg, FCA DChA New Burlington House 1075 Finchley Road LONDON NW11 0PU

#### **Structure, governance and management**

The charity is governed by a Trust Deed dated 18 November 1997.

The day to day affairs of the charity are administered by the trustees.

It is not currently the intention of the trustees of the charity to appoint new trustees. Should the situation change in the future, the trustees will apply suitable recruitment and training procedures. The charity is governed by a Trust Deed dated 18 November 1997.

The day to day affairs of the charity are administered by the Board of Trustees.

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

#### **Objectives and activities**

##### **Charitable objects**

To apply the capital and income of the trust towards such charitable institutions as the trustees shall in their absolute discretion determine.

##### **Review of activities**

The charity has continued to make grants to individuals whose circumstances are so straitened that such grants come within the relief of poverty.

##### **Public benefit**

The Trustees confirm their compliance with the duty to have due regard to the public benefit guidance published by the Charity Commission when reviewing the charity's aims and objectives and in planning future activities.

**The Yom Tov Assistance Fund**

**Trustees' Annual Report** *(continued)*

**Year ended 30 April 2024**

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**Achievements and performance**

The aggregate of donations made during the year was £170,251 (2023: £142,265).


The financial results of the charity for the year ended 30 April 2024 are fully reflected in the attached Financial Statements together with the Notes therein.

**Financial review**

It is the policy of the trustees to distribute all funds received within a short period following receipt.

As at 30 April 2024 the charity had £166,011 Unrestricted Funds.

The trustees' annual report was approved on 11 December 2024 and signed on behalf of the board of trustees by:



**Mr E Itzinger**  
Trustee

## **The Yom Tov Assistance Fund**

### **Independent Examiner's Report to the Trustees of The Yom Tov Assistance Fund**

**Year ended 30 April 2024**

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I report to the trustees on my examination of the financial statements of The Yom Tov Assistance Fund ('the charity') for the year ended 30 April 2024.

#### **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 ('the Act').

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

#### **Independent examiner's statement**

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 charity as required by section 130 of the Act; or
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 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.



**David Goldberg, FCA DChA**  
Independent Examiner

New Burlington House  
1075 Finchley Road  
LONDON  
NW11 0PU

11 December 2024

**The Yom Tov Assistance Fund**  
**Statement of Financial Activities**  
**Year ended 30 April 2024**

		2024		2023
	Note	Unrestricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>				
Donations and legacies	4	171,373	171,373	154,174
<b>Total income</b>		<u>171,373</u>	<u>171,373</u>	<u>154,174</u>
<b>Expenditure</b>				
Expenditure on charitable activities	5,6	171,096	171,096	144,039
<b>Total expenditure</b>		<u>171,096</u>	<u>171,096</u>	<u>144,039</u>
<b>Net income and net movement in funds</b>		<u>277</u>	<u>277</u>	<u>10,135</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		165,734	165,734	155,599
<b>Total funds carried forward</b>		<u>166,011</u>	<u>166,011</u>	<u>165,734</u>


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

The notes on pages 6 to 10 form part of these financial statements.

**The Yom Tov Assistance Fund**  
**Statement of Financial Position**  
**30 April 2024**

	Note	2024 £	2023 £
<b>Current assets</b>			
Cash at bank and in hand		167,151	168,734
<b>Creditors: amounts falling due within one year</b>	<b>11</b>	<u>1,140</u>	<u>3,000</u>
<b>Net current assets</b>		<u>166,011</u>	<u>165,734</u>
<b>Total assets less current liabilities</b>		<u>166,011</u>	<u>165,734</u>
<b>Net assets</b>		<u>166,011</u>	<u>165,734</u>
<b>Funds of the charity</b>			
Unrestricted funds		<u>166,011</u>	<u>165,734</u>
<b>Total charity funds</b>	<b>12</b>	<u>166,011</u>	<u>165,734</u>

These financial statements were approved by the board of trustees and authorised for issue on 11 December 2024, and are signed on behalf of the board by:



**Mr E Itzinger**  
Trustee

The notes on pages 6 to 10 form part of these financial statements.

**The Yom Tov Assistance Fund**  
**Notes to the Financial Statements**  
**Year ended 30 April 2024**

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**1. General information**

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 51 Bridge lane, London, NW11 0ED.

**2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

**3. Accounting policies**

**Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

**Going concern**

There are no material uncertainties about the charity's ability to continue.

**Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires trustees to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The trustees do not consider there are any critical judgments or sources of estimation uncertainty requiring disclosure beyond the accounting policies listed below.

**Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

## The Yom Tov Assistance Fund

### Notes to the Financial Statements *(continued)*

Year ended 30 April 2024

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#### 3. Accounting policies *(continued)*

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

## The Yom Tov Assistance Fund

### Notes to the Financial Statements *(continued)*

Year ended 30 April 2024

#### 3. Accounting policies *(continued)*

##### Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

#### 4. Donations and legacies

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
<b>Donations</b>				
Donations	171,373	171,373	154,174	154,174

#### 5. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Grants	170,251	170,251	142,265	142,265
Support costs	845	845	1,774	1,774
	171,096	171,096	144,039	144,039

#### 6. Expenditure on charitable activities by activity type

	Grant funding of activities £	Support costs £	Total funds 2024 £	Total fund 2023 £
Grants	170,251	125	170,376	142,839
Governance costs	—	720	720	1,200
	170,251	845	171,096	144,039

## The Yom Tov Assistance Fund

### Notes to the Financial Statements *(continued)*

Year ended 30 April 2024

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#### 7. Analysis of grants

	2024	2023
	£	£
<b>Grants to institutions</b>		
Grants to institutions	12,250	8,000
<b>Grants to individuals</b>		
Grants to individuals	<u>158,001</u>	<u>134,265</u>
Total grants	<u>170,251</u>	<u>142,265</u>

All grants went towards the relief of poverty.

#### 8. Independent examination fees

	2024	2023
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,140</u>	<u>1,200</u>

#### 9. Staff costs

The average head count of employees during the year was Nil (2023: Nil).

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

#### 10. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

The charity did not meet any individual expenses incurred by the trustees for services provided to the charity.

#### 11. Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred income	<u>1,140</u>	<u>3,000</u>

## The Yom Tov Assistance Fund

### Notes to the Financial Statements *(continued)*

Year ended 30 April 2024

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#### 12. Analysis of charitable funds

##### Unrestricted funds

	At 1 May 2023	Income	Expenditure	At 30 April 2024
	£	£	£	£
General funds	<u>165,734</u>	<u>171,373</u>	<u>(171,096)</u>	<u>166,011</u>

	At 1 May 2022	Income	Expenditure	At 30 April 2023
	£	£	£	£
General funds	<u>155,599</u>	<u>154,174</u>	<u>(144,039)</u>	<u>165,734</u>

#### 13. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2024
	£	£
Current assets	167,151	167,151
Creditors less than 1 year	<u>(1,140)</u>	<u>(1,140)</u>
<b>Net assets</b>	<u>166,011</u>	<u>166,011</u>

	Unrestricted Funds	Total Funds 2023
	£	£
Current assets	168,734	168,734
Creditors less than 1 year	<u>(3,000)</u>	<u>(3,000)</u>
<b>Net assets</b>	<u>165,734</u>	<u>165,734</u>

#### 14. Related parties

Donations of £12,000 were received from related parties during the year (2023: £9,900). No other transactions with related parties were undertaken such as are required to be disclosed.

**THE YOM TOV ASSISTANCE FUND**

England & Wales - Charity number 1067741

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# Accounts

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**CHARITY REGISTRATION NUMBER: 1067741**

**The Yom Tov Assistance Fund  
Unaudited Financial Statements  
30 April 2023**

**COHEN ARNOLD**  
Chartered accountants  
New Burlington House  
1075 Finchley Road  
LONDON  
NW11 0PU

**The Yom Tov Assistance Fund**

**Financial Statements**

**Year ended 30 April 2023**

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## **The Yom Tov Assistance Fund**

### **Trustees' Annual Report**

**Year ended 30 April 2023**

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The trustees present their report and the unaudited financial statements of the charity for the year ended 30 April 2023.

#### **Reference and administrative details**

<b>Registered charity name</b>	The Yom Tov Assistance Fund
<b>Charity registration number</b>	1067741
<b>Principal office</b>	51 Bridge Lane London NW11 0ED
<b>The trustees</b>	Mr E Itzinger Mr D Vogel
<b>Independent examiner</b>	Cohen Arnold New Burlington House 1075 Finchley Road LONDON NW11 0PU

#### **Structure, governance and management**

The charity is governed by a Trust Deed dated 18 November 1997.

The day to day affairs of the charity are administered by the trustees.

It is not currently the intention of the trustees of the charity to appoint new trustees. Should the situation change in the future, the trustees will apply suitable recruitment and training procedures. The charity is governed by a Trust Deed dated 18 November 1997.

The day to day affairs of the charity are administered by the Board of Trustees.

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

#### **Objectives and activities**

##### Charitable objects

To apply the capital and income of the trust towards such charitable institutions as the trustees shall in their absolute discretion determine.

##### Review of activities

The charity has continued to make grants to individuals whose circumstances are so straitened that such grants come within the relief of poverty.

##### Public benefit

The Trustees confirm their compliance with the duty to have due regard to the public benefit guidance published by the Charity Commission when reviewing the charity's aims and objectives and in planning future activities.

**The Yom Tov Assistance Fund**  
**Trustees' Annual Report** *(continued)*  
**Year ended 30 April 2023**

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**Achievements and performance**

The aggregate of donations made during the year was £142,265 (2022: £127,862).

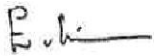
The financial results of the charity for the year ended 30 April 2023 are fully reflected in the attached Financial Statements together with the Notes therein.

**Financial review**

It is the policy of the trustees to distribute all funds received within a short period following receipt.

As at 30 April 2023 the charity had £165,734 Unrestricted Funds.

The trustees' annual report was approved on 13 June 2023 and signed on behalf of the board of trustees by:



**Mr E Itzinger**  
Trustee

## **The Yom Tov Assistance Fund**

### **Independent Examiner's Report to the Trustees of The Yom Tov Assistance Fund**

**Year ended 30 April 2023**

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I report to the trustees on my examination of the financial statements of The Yom Tov Assistance Fund ('the charity') for the year ended 30 April 2023.

#### **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 ('the Act').

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

#### **Independent examiner's statement**

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 charity as required by section 130 of the Act; or
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 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.



**David Goldberg, FCA DChA**

Cohen Arnold

New Burlington House

1075 Finchley Road

LONDON

NW11 0PU

13 June 2023

**The Yom Tov Assistance Fund**  
**Statement of Financial Activities**  
**Year ended 30 April 2023**

		2023		2022
	Note	Unrestricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>				
Donations and legacies	4	154,174	154,174	155,114
<b>Total income</b>		<u>154,174</u>	<u>154,174</u>	<u>155,114</u>
<b>Expenditure</b>				
Expenditure on raising funds:				
Costs of raising donations and legacies	5	–	–	850
Expenditure on charitable activities	6,7	144,039	144,039	129,929
<b>Total expenditure</b>		<u>144,039</u>	<u>144,039</u>	<u>130,779</u>
<b>Net income and net movement in funds</b>		<u>10,135</u>	<u>10,135</u>	<u>24,335</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		155,599	155,599	131,264
<b>Total funds carried forward</b>		<u>165,734</u>	<u>165,734</u>	<u>155,599</u>


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

The notes on pages 6 to 10 form part of these financial statements.

**The Yom Tov Assistance Fund**  
**Statement of Financial Position**  
**30 April 2023**

	Note	2023 £	2022 £
<b>Current assets</b>			
Cash at bank and in hand		168,734	157,399
<b>Creditors: amounts falling due within one year</b>	<b>12</b>	<u>3,000</u>	<u>1,800</u>
<b>Net current assets</b>		<u>165,734</u>	<u>155,599</u>
<b>Total assets less current liabilities</b>		<u>165,734</u>	<u>155,599</u>
<b>Net assets</b>		<u>165,734</u>	<u>155,599</u>
<b>Funds of the charity</b>			
Unrestricted funds		<u>165,734</u>	<u>155,599</u>
<b>Total charity funds</b>	<b>13</b>	<u>165,734</u>	<u>155,599</u>

These financial statements were approved by the board of trustees and authorised for issue on 13 June 2023, and are signed on behalf of the board by:



**Mr E Itzinger**  
Trustee

The notes on pages 6 to 10 form part of these financial statements.

**The Yom Tov Assistance Fund**  
**Notes to the Financial Statements**  
**Year ended 30 April 2023**

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**1. General information**

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 51 Bridge Lane, London, NW11 0ED.

**2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

**3. Accounting policies**

**Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

**Going concern**

There are no material uncertainties about the charity's ability to continue.

**Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires trustees to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The trustees do not consider there are any critical judgments or sources of estimation uncertainty requiring disclosure beyond the accounting policies listed below.

**Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

## The Yom Tov Assistance Fund

### Notes to the Financial Statements *(continued)*

Year ended 30 April 2023

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#### 3. Accounting policies *(continued)*

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

## The Yom Tov Assistance Fund

### Notes to the Financial Statements *(continued)*

Year ended 30 April 2023

#### 3. Accounting policies *(continued)*

##### Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

#### 4. Donations and legacies

	Unrestricted Funds £	<b>Total Funds 2023 £</b>	Unrestricted Funds £	Total Funds 2022 £
<b>Donations</b>				
Donations	154,174	154,174	155,114	155,114

#### 5. Costs of raising donations and legacies

	Unrestricted Funds £	<b>Total Funds 2023 £</b>	Unrestricted Funds £	Total Funds 2022 £
Costs of raising donations and legacies				
- Donations	—	—	850	850

#### 6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	<b>Total Funds 2023 £</b>	Unrestricted Funds £	Total Funds 2022 £
Grants	142,265	142,265	127,862	127,862
Support costs	1,774	1,774	2,067	2,067
	<u>144,039</u>	<u>144,039</u>	<u>129,929</u>	<u>129,929</u>

#### 7. Expenditure on charitable activities by activity type

	Grant funding of activities £	Support costs £	<b>Total funds 2023 £</b>	Total fund 2022 £
Grants	142,265	574	142,839	128,129
Governance costs	—	1,200	1,200	1,800
	<u>142,265</u>	<u>1,774</u>	<u>144,039</u>	<u>129,929</u>

## The Yom Tov Assistance Fund

### Notes to the Financial Statements *(continued)*

Year ended 30 April 2023

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#### 8. Analysis of grants

	2023 £	2022 £
<b>Grants to institutions</b>		
Grants to institutions	8,000	10,000
<b>Grants to individuals</b>		
Grants to individuals	134,265	117,862
Total grants	<u>142,265</u>	<u>127,862</u>

All grants went towards the relief of poverty.

#### 9. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,200</u>	<u>1,800</u>

#### 10. Staff costs

No salaries or wages were paid to employees, including the members of the committee, during the year.

#### 11. Trustee remuneration and expenses

The charity did not meet any individual expenses incurred by the trustees for services provided to the charity.

#### 12. Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	<u>3,000</u>	<u>1,800</u>

## The Yom Tov Assistance Fund

### Notes to the Financial Statements *(continued)*

#### Year ended 30 April 2023

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#### 13. Analysis of charitable funds

##### Unrestricted funds

	At 1 May 2022	Income	Expenditure	At 30 April 2023
	£	£	£	£
General funds	<u>155,599</u>	<u>154,174</u>	<u>(144,039)</u>	<u>165,734</u>

	At 1 May 2021	Income	Expenditure	At 30 April 2022
	£	£	£	£
General funds	<u>131,264</u>	<u>155,114</u>	<u>(130,779)</u>	<u>155,599</u>

#### 14. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2023
	£	£
Current assets	168,734	168,734
Creditors less than 1 year	<u>(3,000)</u>	<u>(3,000)</u>
<b>Net assets</b>	<u>165,734</u>	<u>165,734</u>

	Unrestricted Funds	Total Funds 2022
	£	£
Current assets	157,399	157,399
Creditors less than 1 year	<u>(1,800)</u>	<u>(1,800)</u>
<b>Net assets</b>	<u>155,599</u>	<u>155,599</u>

#### 15. Related parties

Donations of £9,900 were received from related parties during the year (2022: £19,900). No other transactions with related parties were undertaken such as are required to be disclosed.

**THE YOM TOV ASSISTANCE FUND**

England & Wales - Charity number 1067741

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# Accounts

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**CHARITY REGISTRATION NUMBER: 1067741**

**The Yom Tov Assistance Fund**

**Unaudited Financial Statements**

**30 April 2022**

**COHEN ARNOLD**  
Chartered accountants  
New Burlington House  
1075 Finchley Road  
LONDON  
NW11 0PU

# **The Yom Tov Assistance Fund**

## **Financial Statements**

**Year ended 30 April 2022**

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# **The Yom Tov Assistance Fund**

## **Trustees' Annual Report**

**Year ended 30 April 2022**

---

The trustees present their report and the unaudited financial statements of the charity for the year ended 30 April 2022.

### **Reference and administrative details**

<b>Registered charity name</b>	The Yom Tov Assistance Fund
<b>Charity registration number</b>	1067741
<b>Principal office</b>	51 Bridge lane London NW11 0ED
<b>The trustees</b>	Mr E Itzinger Mr D Vogel
<b>Independent examiner</b>	David Goldberg, FCA DChA New Burlington House 1075 Finchley Road LONDON NW11 0PU

### **Structure, governance and management**

The charity is governed by a Trust Deed dated 18 November 1997.

The day to day affairs of the charity are administered by the trustees.

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

### **Objectives and activities**

#### Charitable objects

To apply the capital and income of the trust towards such charitable institutions as the trustees shall in their absolute discretion determine.

#### Review of activities

The charity has continued to make grants to individuals whose circumstances are so straitened that such grants come within the relief of poverty.

#### Public benefit

The Trustees confirm their compliance with the duty to have due regard to the public benefit guidance published by the Charity Commission when reviewing the charity's aims and objectives and in planning future activities.

## **The Yom Tov Assistance Fund**

### **Trustees' Annual Report** *(continued)*

**Year ended 30 April 2022**

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#### **Achievements and performance**

The aggregate of donations made during the year was £127,862 (2021: £136,612).

The financial results of the charity for the year ended 30 April 2022 are fully reflected in the attached Financial Statements together with the Notes therein.

#### **Financial review**

It is the policy of the trustees to distribute all funds received within a short period following receipt.

As at 30 April 2022 the charity had £155,599 Unrestricted Funds.

The trustees' annual report was approved on 4 April 2023 and signed on behalf of the board of trustees by:

**Mr E Itzinger**

Trustee

## **The Yom Tov Assistance Fund**

### **Independent Examiner's Report to the Trustees of The Yom Tov Assistance Fund**

**Year ended 30 April 2022**

---

I report to the trustees on my examination of the financial statements of The Yom Tov Assistance Fund ('the charity') for the year ended 30 April 2022.

#### **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 ('the Act').

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

#### **Independent examiner's statement**

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 charity as required by section 130 of the Act; or
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 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.

**David Goldberg, FCA DChA**

Cohen Arnold  
New Burlington House  
1075 Finchley Road  
LONDON  
NW11 0PU

4 April 2023

**The Yom Tov Assistance Fund**  
**Statement of Financial Activities**  
**Year ended 30 April 2022**

		2022		2021
	Note	Unrestricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>				
Donations and legacies	4	155,114	155,114	161,235
<b>Total income</b>		<u>155,114</u>	<u>155,114</u>	<u>161,235</u>
<b>Expenditure</b>				
Expenditure on raising funds:				
Costs of raising donations and legacies	5	850	850	–
Expenditure on charitable activities	6,7	129,929	129,929	138,599
<b>Total expenditure</b>		<u>130,779</u>	<u>130,779</u>	<u>138,599</u>
<b>Net income and net movement in funds</b>		<u>24,335</u>	<u>24,335</u>	<u>22,636</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		131,264	131,264	108,628
<b>Total funds carried forward</b>		<u>155,599</u>	<u>155,599</u>	<u>131,264</u>

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

The notes on pages 6 to 10 form part of these financial statements.

**The Yom Tov Assistance Fund**  
**Statement of Financial Position**  
**30 April 2022**

	Note	2022 £	2021 £
<b>Current assets</b>			
Debtors	<b>12</b>	–	1,100
Cash at bank and in hand		157,399	130,164
		<u>157,399</u>	<u>131,264</u>
<b>Creditors: amounts falling due within one year</b>	<b>13</b>	1,800	–
<b>Net current assets</b>		<u>155,599</u>	<u>131,264</u>
<b>Total assets less current liabilities</b>		<u>155,599</u>	<u>131,264</u>
<b>Net assets</b>		<u>155,599</u>	<u>131,264</u>
<b>Funds of the charity</b>			
Unrestricted funds		<u>155,599</u>	<u>131,264</u>
<b>Total charity funds</b>	<b>14</b>	<u>155,599</u>	<u>131,264</u>

These financial statements were approved by the board of trustees and authorised for issue on 4 April 2023, and are signed on behalf of the board by:

**Mr E Itzinger**  
Trustee

The notes on pages 6 to 10 form part of these financial statements.

# **The Yom Tov Assistance Fund**

## **Notes to the Financial Statements**

**Year ended 30 April 2022**

---

### **1. General information**

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 51 Bridge lane, London, NW11 0ED.

### **2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

### **3. Accounting policies**

#### **Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### **Going concern**

There are no material uncertainties about the charity's ability to continue.

#### **Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires trustees to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The trustees do not consider there are any critical judgments or sources of estimation uncertainty requiring disclosure beyond the accounting policies listed below.

#### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

## The Yom Tov Assistance Fund

### Notes to the Financial Statements *(continued)*

Year ended 30 April 2022

---

#### 3. Accounting policies *(continued)*

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

# The Yom Tov Assistance Fund

## Notes to the Financial Statements *(continued)*

Year ended 30 April 2022

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### 3. Accounting policies *(continued)*

#### Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

### 4. Donations and legacies

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
<b>Donations</b>				
Donations	<u>155,114</u>	<u>155,114</u>	<u>161,235</u>	<u>161,235</u>

### 5. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Costs of raising donations and legacies				
- Donations	<u>850</u>	<u>850</u>	<u>–</u>	<u>–</u>

### 6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Grants	127,862	127,862	136,612	136,612
Support costs	<u>2,067</u>	<u>2,067</u>	<u>1,987</u>	<u>1,987</u>
	<u>129,929</u>	<u>129,929</u>	<u>138,599</u>	<u>138,599</u>

### 7. Expenditure on charitable activities by activity type

	Grant funding of activities £	Support costs £	Total funds 2022 £	Total fund 2021 £
Grants	127,862	267	128,129	136,612
Governance costs	<u>–</u>	<u>1,800</u>	<u>1,800</u>	<u>1,987</u>
	<u>127,862</u>	<u>2,067</u>	<u>129,929</u>	<u>138,599</u>

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## The Yom Tov Assistance Fund

### Notes to the Financial Statements *(continued)*

Year ended 30 April 2022

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#### 8. Analysis of grants

	2022 £	2021 £
<b>Grants to institutions</b>		
Grants to institutions	10,000	–
<b>Grants to individuals</b>		
Grants to individuals	<u>117,862</u>	<u>136,612</u>
Total grants	<u>127,862</u>	<u>136,612</u>

All grants went towards the relief of poverty.

#### 9. Independent examination fees

	2022 £	2021 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	<u>1,800</u>	<u>–</u>

#### 10. Staff costs

No salaries or wages were paid to employees, including the members of the committee, during the year.

#### 11. Trustee expenses

The charity did not meet any individual expenses incurred by the trustees for services provided to the charity.

#### 12. Debtors

	2022 £	2021 £
Other debtors	<u>–</u>	<u>1,100</u>

#### 13. Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	<u>1,800</u>	<u>–</u>

## The Yom Tov Assistance Fund

### Notes to the Financial Statements *(continued)*

Year ended 30 April 2022

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#### 14. Analysis of charitable funds

##### Unrestricted funds

	At 1 May 2021	Income	Expenditure	At 30 April 2022
	£	£	£	£
General funds	<u>131,264</u>	<u>155,114</u>	<u>(130,779)</u>	<u>155,599</u>

	At 1 May 2020	Income	Expenditure	At 30 April 2021
	£	£	£	£
General funds	<u>108,628</u>	<u>161,235</u>	<u>(138,599)</u>	<u>131,264</u>

#### 15. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2022
	£	£
Current assets	157,399	157,399
Creditors less than 1 year	<u>(1,800)</u>	<u>(1,800)</u>
<b>Net assets</b>	<u>155,599</u>	<u>155,599</u>

	Unrestricted Funds	Total Funds 2021
	£	£
Current assets	131,264	131,264
Creditors less than 1 year	<u>—</u>	<u>—</u>
<b>Net assets</b>	<u>131,264</u>	<u>131,264</u>

#### 16. Related parties

No transactions with related parties were undertaken such as are required to be disclosed.

**THE YOM TOV ASSISTANCE FUND**

England & Wales - Charity number 1067741

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# Accounts

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**Yom Tov Assistance Fund**  
**Unaudited Financial Statements**  
**30 April 2021**

**A J BRACEINER FCA**

Chartered Accountant  
Park House  
Russell Gardens  
London  
NW11 9NJ

# Yom Tov Assistance Fund

## Financial Statements

Year ended 30 April 2021

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# Yom Tov Assistance Fund

## Trustees' Annual Report

Year ended 30 April 2021

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The trustees present their report and the unaudited financial statements of the charity for the year ended 30 April 2021.

### Reference and administrative details

**Registered charity name** Yom Tov Assistance Fund

**Charity registration number** 1067741

**Principal office** 51 Bridge Lane  
London  
NW11 0ED

### The trustees

Mr D Vogel  
Mr G Itzinger

**Independent examiner** A J Braceiner FCA  
Park House  
Russell Gardens  
London  
NW11 9NJ

### Structure, governance and management

#### Structure

The charity is governed by a Trust Deed dated 18 November 1997.

#### Governance and management

The Trust Deed provides for a minimum of three trustees. Were there a requirement for new trustees, these would be identified and appointed by the existing trustees.

### Objectives and activities

#### Charitable objects

To apply the capital and income of the trust towards such charitable institutions as the trustees shall in their absolute discretion determine.

#### Review of activities

The charity has continued to make grants to individuals whose circumstances are so straitened that such grants come within the relief of poverty.

#### Public benefit

The trustees have considered the Charity Commission's guidance on public benefit and consider that the charity conforms with them.

### Achievements and performance

The income of the charity increased compared to the previous year and this is reflected in the increase in the amount of grants paid.

# Yom Tov Assistance Fund

## Trustees' Annual Report *(continued)*

Year ended 30 April 2021

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### Financial review

#### Reserves

It is the policy of the trustees to distribute all funds received within a short period following receipt

The trustees' annual report was approved on 4 April 2022 and signed on behalf of the board of trustees by:

Mr G Itzinger  
Trustee

# Yom Tov Assistance Fund

## Independent Examiner's Report to the Trustees of Yom Tov Assistance Fund

Year ended 30 April 2021

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I report to the trustees on my examination of the financial statements of Yom Tov Assistance Fund ('the charity') for the year ended 30 April 2021.

### 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 ('the Act').

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

### Independent examiner's statement

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 charity as required by section 130 of the Act; or
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 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.

A J Braceiner FCA  
Independent Examiner

Park House  
Russell Gardens  
London  
NW11 9NJ

4 April 2022

**Yom Tov Assistance Fund**  
**Statement of Financial Activities**  
**Year ended 30 April 2021**

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		2021		2020
	Note	Unrestricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>				
Donations and legacies	4	160,610	160,610	124,363
Other income	5	625	625	650
<b>Total income</b>		<u>161,235</u>	<u>161,235</u>	<u>125,013</u>
<b>Expenditure</b>				
Expenditure on charitable activities		138,599	138,599	148,162
<b>Total expenditure</b>		<u>138,599</u>	<u>138,599</u>	<u>148,162</u>
<b>Net income/(expenditure) and net movement in funds</b>		<u>22,636</u>	<u>22,636</u>	<u>(23,149)</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		108,628	108,628	131,777
<b>Total funds carried forward</b>		<u>131,264</u>	<u>131,264</u>	<u>108,628</u>

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

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The notes on pages 6 to 9 form part of these financial statements.

# Yom Tov Assistance Fund

## Statement of Financial Position

30 April 2021

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	Note	2021 £	2020 £
<b>Current assets</b>			
Debtors	8	1,100	–
Cash at bank and in hand		<u>130,164</u>	<u>108,628</u>
		<u>131,264</u>	<u>108,628</u>
<b>Net current assets</b>		<u>131,264</u>	<u>108,628</u>
<b>Total assets less current liabilities</b>		<u>131,264</u>	<u>108,628</u>
<b>Funds of the charity</b>			
Unrestricted funds		<u>131,264</u>	<u>108,628</u>
<b>Total charity funds</b>	9	<u>131,264</u>	<u>108,628</u>

These financial statements were approved by the board of trustees and authorised for issue on 4 April 2022, and are signed on behalf of the board by:

Mr G Itzinger  
Trustee

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The notes on pages 6 to 9 form part of these financial statements.

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# Yom Tov Assistance Fund

## Notes to the Financial Statements

Year ended 30 April 2021

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### 1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 51 Bridge Lane, London, NW11 0ED.

### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

### 3. Accounting policies

#### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Going concern

There are no material uncertainties about the charity's ability to continue.

#### Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102: (a) No cash flow statement has been presented for the company.

(b) Disclosures in respect of financial instruments have not been presented.

#### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

#### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# Yom Tov Assistance Fund

## Notes to the Financial Statements *(continued)*

Year ended 30 April 2021

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### 3. Accounting policies *(continued)*

#### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

#### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

### 4. Donations and legacies

	Unrestricted Funds £	<b>Total Funds 2021 £</b>	Unrestricted Funds £	Total Funds 2020 £
<b>Donations</b>				
Donations	160,610	160,610	124,363	124,363

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# Yom Tov Assistance Fund

## Notes to the Financial Statements *(continued)*

Year ended 30 April 2021

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### 5. Other income

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Tax refunds	<u>625</u>	<u>625</u>	<u>650</u>	<u>650</u>

### 6. Analysis of grants

	2021 £	2020 £
<b>Grants to individuals</b>		
Grants to individuals	<u>136,612</u>	<u>147,763</u>
Total grants	<u>136,612</u>	<u>147,763</u>

All the grants were made in accordance with the objectives of the charity.

### 7. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

### 8. Debtors

	2021 £	2020 £
Other debtors	<u>1,100</u>	<u>—</u>

### 9. Analysis of charitable funds

#### Unrestricted funds

	At 1 May 2020 £	Income £	Expenditure £	At 30 April 2021 £
General funds	<u>108,628</u>	<u>161,235</u>	<u>(138,599)</u>	<u>131,264</u>

	At 1 May 2019 £	Income £	Expenditure £	At 30 April 2020 £
General funds	<u>131,777</u>	<u>125,013</u>	<u>(148,162)</u>	<u>108,628</u>

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# Yom Tov Assistance Fund

## Notes to the Financial Statements *(continued)*

Year ended 30 April 2021

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### 10. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2021 £
Current assets	<u>131,264</u>	<u>131,264</u>

	Unrestricted Funds £	Total Funds 2020 £
Current assets	<u>108,628</u>	<u>108,628</u>