

**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).

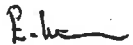
The financial results of the charity for the year ended 30 April 2024 are fully reflected in the attached Financial Statements together with the Notes therein.

#### **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').

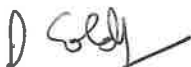
I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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

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 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

#### 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	158,001	134,265
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

### 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
	£	£
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
	£	£
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.