

# R & E KAUFMAN CHARITABLE TRUST

England & Wales - Charity number 1079067

## Details

---

**Status** Registered

**Legal form** Other

**Registered** 2000-01-24

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

## Contact

---

**Address** 5 North End Road  
London  
NW11 7RJ

**Phone** 02084556789

## Activities

---

**Objects:** (1) THE ADVANCEMENT OF RELIGION AND RELIGIOUS EDUCATION IN ACCORDANCE WITH THE ORTHODOX JEWISH FAITH. (11) THE RELIEF OF POVERTY (111) THE SUPPORT OF JEWISH CHARITABLE INSTITUTIONS.

**Activities:** Receives donations and investment income and distributes to other charities

## Classification

---

- **How:** Makes Grants To Organisations
- **What:** Education/training, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** Other Charities Or Voluntary Bodies

## Geography

---

- **Area of benefit:** WORLDWIDE
- Throughout England And Wales

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-05	£34,180	£20,401	-	-
2024-04-05	£43,871	£24,480	-	-
2023-04-05	£18,154	£124,345	-	-
2022-04-05	£106,903	£15,985	-	-
2021-04-05	£22,078	£8,761	-	-

## Trustees

Name	Role	Appointed
Dan Hugo Kaufman		2015-02-16
Henna Annette Kaufman		2024-04-04

**R & E KAUFMAN CHARITABLE TRUST**

England & Wales - Charity number 1079067

---

# Accounts

---

**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 5 April 2025  
for  
R & E Kaufman Charitable Trust**

**R & E Kaufman Charitable Trust**

**Contents of the Financial Statements  
for the Year Ended 5 April 2025**

	<b>Page</b>
<b>Report of the Trustees</b>	1
<b>Independent Examiner's Report</b>	2
<b>Statement of Financial Activities</b>	3
<b>Balance Sheet</b>	4
<b>Notes to the Financial Statements</b>	5 to 8
<b>Detailed Statement of Financial Activities</b>	9

**R & E Kaufman Charitable Trust**

**Report of the Trustees  
for the Year Ended 5 April 2025**

The trustees present their report with the financial statements of the charity for the year ended 5 April 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

Receives donations and investment income and distributes to other charities.

The advancement of religion and religious education in accordance with the orthodox jewish faith, the relief of poverty, the support of jewish charitable institutions.

**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.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

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

**Risk management**

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

**Risk management**

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

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1079067

**Principal address**

5 North End Road  
London  
NW11 7RJ

**Trustees**

D H Kaufman  
Mrs H Kaufman

**Independent Examiner**

London Accounting Group Ltd

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
D H Kaufman - Trustee

**Independent Examiner's Report to the Trustees of  
R & E Kaufman Charitable Trust**

**Independent examiner's report to the trustees of R & E Kaufman Charitable Trust**

I report to the charity trustees on my examination of the accounts of R & E Kaufman Charitable Trust (the Trust) for the year ended 5 April 2025.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

A Heller

London Accounting Group Ltd

Date: .....

**R & E Kaufman Charitable Trust**

**Statement of Financial Activities  
for the Year Ended 5 April 2025**

	Notes	5.4.25 Unrestricted fund £	5.4.24 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Investment income	2	34,180	43,871
<b>EXPENDITURE ON Charitable activities</b>			
Donation		20,401	24,480
<b>NET INCOME</b>			
		13,779	19,391
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		360,614	341,223
<b>TOTAL FUNDS CARRIED FORWARD</b>			
		374,393	360,614

The notes form part of these financial statements

**R & E Kaufman Charitable Trust**

**Balance Sheet  
5 April 2025**

	Notes	5.4.25 Unrestricted fund £	5.4.24 Total funds £
<b>FIXED ASSETS</b>			
Investments	5	417,872	401,564
<b>CURRENT ASSETS</b>			
Cash at bank		4,560	10,688
<b>CREDITORS</b>			
Amounts falling due within one year	6	(48,039)	(51,638)
<b>NET CURRENT ASSETS</b>		<u>(43,479)</u>	<u>(40,950)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		374,393	360,614
<b>NET ASSETS</b>		<u>374,393</u>	<u>360,614</u>
<b>FUNDS</b>	7		
Unrestricted funds		<u>374,393</u>	<u>360,614</u>
<b>TOTAL FUNDS</b>		<u>374,393</u>	<u>360,614</u>

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

.....  
D H Kaufman - Trustee

**Notes to the Financial Statements  
for the Year Ended 5 April 2025**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

**Income**

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

**Expenditure**

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

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

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

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

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

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

**2. INVESTMENT INCOME**

	5.4.25	5.4.24
	£	£
Income from investments	<u>34,180</u>	<u>43,871</u>

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 5 April 2025 nor for the year ended 5 April 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 5 April 2025 nor for the year ended 5 April 2024.

Notes to the Financial Statements - continued  
for the Year Ended 5 April 2025

<b>4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES</b>	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Investment income	43,871
	<hr/>
<b>EXPENDITURE ON Charitable activities</b>	
Donation	24,480
	<hr/>
<b>NET INCOME</b>	19,391
 <b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	341,223
	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>360,614</u>
 <b>5. FIXED ASSET INVESTMENTS</b>	
	Unlisted investments £
<b>MARKET VALUE</b>	
At 6 April 2024	401,564
Repayments	(17,632)
Syndicate income	33,940
	<hr/>
At 5 April 2025	417,872
	<hr/>
<b>NET BOOK VALUE</b>	
At 5 April 2025	417,872
	<hr/>
At 5 April 2024	<u>401,564</u>
	<hr/>

There were no investment assets outside the UK.

Notes to the Financial Statements - continued  
for the Year Ended 5 April 2025

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	5.4.25	5.4.24
	£	£
Trade creditors	-	(1)
Other creditors	48,039	51,639
	<u>48,039</u>	<u>51,638</u>

7. MOVEMENT IN FUNDS

	At 6/4/24	Net movement in funds	At
	£	£	5/4/25
			£
<b>Unrestricted funds</b>			
General fund	360,614	13,779	374,393
	<u>360,614</u>	<u>13,779</u>	<u>374,393</u>
<b>TOTAL FUNDS</b>	<u>360,614</u>	<u>13,779</u>	<u>374,393</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	34,180	(20,401)	13,779
	<u>34,180</u>	<u>(20,401)</u>	<u>13,779</u>
<b>TOTAL FUNDS</b>	<u>34,180</u>	<u>(20,401)</u>	<u>13,779</u>

Comparatives for movement in funds

	At 6/4/23	Net movement in funds	At
	£	£	5/4/24
			£
<b>Unrestricted funds</b>			
General fund	341,223	19,391	360,614
	<u>341,223</u>	<u>19,391</u>	<u>360,614</u>
<b>TOTAL FUNDS</b>	<u>341,223</u>	<u>19,391</u>	<u>360,614</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	43,871	(24,480)	19,391
	<u>43,871</u>	<u>(24,480)</u>	<u>19,391</u>
<b>TOTAL FUNDS</b>	<u>43,871</u>	<u>(24,480)</u>	<u>19,391</u>

**Notes to the Financial Statements - continued  
for the Year Ended 5 April 2025**

**7. MOVEMENT IN FUNDS - continued**

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

	At 6/4/23 £	Net movement in funds £	At 5/4/25 £
<b>Unrestricted funds</b>			
General fund	341,223	33,170	374,393
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>341,223</u>	<u>33,170</u>	<u>374,393</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	78,051	(44,881)	33,170
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>78,051</u>	<u>(44,881)</u>	<u>33,170</u>

**8. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 5 April 2025.

**R & E Kaufman Charitable Trust**

**Detailed Statement of Financial Activities  
for the Year Ended 5 April 2025**

	5.4.25 £	5.4.24 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Investment income</b>		
Income from investments	34,180	43,871
<b>Total incoming resources</b>	<u>34,180</u>	<u>43,871</u>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Grants to institutions	18,721	21,600
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy	1,680	2,880
Total resources expended	<u>20,401</u>	<u>24,480</u>
<b>Net income</b>	<u><u>13,779</u></u>	<u><u>19,391</u></u>

This page does not form part of the statutory financial statements

**R & E KAUFMAN CHARITABLE TRUST**

England & Wales - Charity number 1079067

---

# Accounts

---

**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 5 April 2024  
for  
R & E Kaufman Charitable Trust**

Martin+Heller  
5 North End Road  
London  
NW11 7RJ

**R & E Kaufman Charitable Trust**

**Contents of the Financial Statements  
for the Year Ended 5 April 2024**

---

	<b>Page</b>
<b>Report of the Trustees</b>	1
<b>Independent Examiner's Report</b>	2
<b>Statement of Financial Activities</b>	3
<b>Balance Sheet</b>	4
<b>Notes to the Financial Statements</b>	5 to 8
<b>Detailed Statement of Financial Activities</b>	9

**R & E Kaufman Charitable Trust**

**Report of the Trustees  
for the Year Ended 5 April 2024**

---

The trustees present their report with the financial statements of the charity for the year ended 5 April 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

Receives donations and investment income and distributes to other charities.

The advancement of religion and religious education in accordance with the orthodox jewish faith, the relief of poverty, the support of jewish charitable institutions.

**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.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

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

**Risk management**

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

**Risk management**

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

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1079067

**Principal address**

5 North End Road  
London  
NW11 7RJ

**Trustees**

L Kaufman (resigned 4.4.24)  
D H Kaufman  
Mrs H Kaufman (appointed 4.4.24)

**Independent Examiner**

Martin+Heller  
5 North End Road  
London  
NW11 7RJ

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
D H Kaufman - Trustee

**Independent Examiner's Report to the Trustees of  
R & E Kaufman Charitable Trust**

---

**Independent examiner's report to the trustees of R & E Kaufman Charitable Trust**

I report to the charity trustees on my examination of the accounts of R & E Kaufman Charitable Trust (the Trust) for the year ended 5 April 2024.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

A Heller

Martin+Heller  
5 North End Road  
London  
NW11 7RJ

Date: .....

**R & E Kaufman Charitable Trust**

**Statement of Financial Activities  
for the Year Ended 5 April 2024**

	Notes	5.4.24 Unrestricted fund £	5.4.23 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Investment income	2	43,871	18,154
<b>EXPENDITURE ON Charitable activities</b>			
Donation		24,480	61,010
Other		-	63,335
<b>Total</b>		<u>24,480</u>	<u>124,345</u>
<b>NET INCOME/(EXPENDITURE)</b>		19,391	(106,191)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		341,223	447,414
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>360,614</u></u>	<u><u>341,223</u></u>

The notes form part of these financial statements

**R & E Kaufman Charitable Trust**

**Balance Sheet  
5 April 2024**

	Notes	5.4.24 Unrestricted fund £	5.4.23 Total funds £
<b>FIXED ASSETS</b>			
Investments	5	401,564	389,341
<b>CURRENT ASSETS</b>			
Cash at bank		10,688	21,641
<b>CREDITORS</b>			
Amounts falling due within one year	6	(51,638)	(69,759)
<b>NET CURRENT ASSETS</b>		<u>(40,950)</u>	<u>(48,118)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		360,614	341,223
<b>NET ASSETS</b>		<u>360,614</u>	<u>341,223</u>
<b>FUNDS</b>			
Unrestricted funds	7	<u>360,614</u>	<u>341,223</u>
<b>TOTAL FUNDS</b>		<u>360,614</u>	<u>341,223</u>

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

.....  
D H Kaufman - Trustee

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

**Income**

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

**Expenditure**

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

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

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

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

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

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

**2. INVESTMENT INCOME**

	5.4.24	5.4.23
	£	£
Income from investments	<u>43,871</u>	<u>18,154</u>

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 5 April 2024 nor for the year ended 5 April 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 5 April 2024 nor for the year ended 5 April 2023.

**4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Investment income	18,154
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Donation	61,010
Other	63,335
<b>Total</b>	<u>124,345</u>
<b>NET INCOME/(EXPENDITURE)</b>	(106,191)
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	447,414
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>341,223</u></u>

**5. FIXED ASSET INVESTMENTS**

	Unlisted investments £
<b>MARKET VALUE</b>	
At 6 April 2023	389,341
Repayments	(24,749)
Syndicate income	26,706
Capital loss	10,266
At 5 April 2024	<u>401,564</u>
<b>NET BOOK VALUE</b>	
At 5 April 2024	<u>401,564</u>
At 5 April 2023	<u><u>389,341</u></u>

There were no investment assets outside the UK.

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	5.4.24	5.4.23
	£	£
Trade creditors	(1)	-
Other creditors	51,639	69,759
	<u>51,638</u>	<u>69,759</u>

7. MOVEMENT IN FUNDS

	At 6/4/23	Net movement in funds	At 5/4/24
	£	£	£
<b>Unrestricted funds</b>			
General fund	341,223	19,391	360,614
	<u>341,223</u>	<u>19,391</u>	<u>360,614</u>
<b>TOTAL FUNDS</b>	<u>341,223</u>	<u>19,391</u>	<u>360,614</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	43,871	(24,480)	19,391
	<u>43,871</u>	<u>(24,480)</u>	<u>19,391</u>
<b>TOTAL FUNDS</b>	<u>43,871</u>	<u>(24,480)</u>	<u>19,391</u>

Comparatives for movement in funds

	At 6/4/22	Net movement in funds	At 5/4/23
	£	£	£
<b>Unrestricted funds</b>			
General fund	447,414	(106,191)	341,223
	<u>447,414</u>	<u>(106,191)</u>	<u>341,223</u>
<b>TOTAL FUNDS</b>	<u>447,414</u>	<u>(106,191)</u>	<u>341,223</u>

Notes to the Financial Statements - continued  
for the Year Ended 5 April 2024

7. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	18,154	(124,345)	(106,191)
	<u>18,154</u>	<u>(124,345)</u>	<u>(106,191)</u>
<b>TOTAL FUNDS</b>	<u>18,154</u>	<u>(124,345)</u>	<u>(106,191)</u>

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

	At 6/4/22 £	Net movement in funds £	At 5/4/24 £
<b>Unrestricted funds</b>			
General fund	447,414	(86,800)	360,614
	<u>447,414</u>	<u>(86,800)</u>	<u>360,614</u>
<b>TOTAL FUNDS</b>	<u>447,414</u>	<u>(86,800)</u>	<u>360,614</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	62,025	(148,825)	(86,800)
	<u>62,025</u>	<u>(148,825)</u>	<u>(86,800)</u>
<b>TOTAL FUNDS</b>	<u>62,025</u>	<u>(148,825)</u>	<u>(86,800)</u>

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 5 April 2024.

**R & E Kaufman Charitable Trust**

**Detailed Statement of Financial Activities  
for the Year Ended 5 April 2024**

---

	5.4.24 £	5.4.23 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Investment income</b>		
Income from investments	43,871	18,154
<b>Total incoming resources</b>	43,871	18,154
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Grants to institutions	21,600	61,010
<b>Other</b>		
Capital loss	-	61,055
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy	2,880	2,280
Total resources expended	24,480	124,345
<b>Net income/(expenditure)</b>	19,391	(106,191)

This page does not form part of the statutory financial statements

**R & E KAUFMAN CHARITABLE TRUST**

England & Wales - Charity number 1079067

---

# Accounts

---

**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 5 April 2022  
for  
R & E Kaufman Charitable Trust**

Martin+Heller  
5 North End Road  
London  
NW11 7RJ

**R & E Kaufman Charitable Trust**

**Contents of the Financial Statements  
for the Year Ended 5 April 2022**

---

	<b>Page</b>
<b>Report of the Trustees</b>	1
<b>Independent Examiner's Report</b>	2
<b>Statement of Financial Activities</b>	3
<b>Balance Sheet</b>	4
<b>Notes to the Financial Statements</b>	5 to 8
<b>Detailed Statement of Financial Activities</b>	9

**R & E Kaufman Charitable Trust**

**Report of the Trustees  
for the Year Ended 5 April 2022**

---

The trustees present their report with the financial statements of the charity for the year ended 5 April 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

Receives donations and investment income and distributes to other charities.

The advancement of religion and religious education in accordance with the orthodox jewish faith, the relief of poverty, the support of jewish charitable institutions.

**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.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

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

**Risk management**

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

**Risk management**

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

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1079067

**Principal address**

5 North End Road  
London  
NW11 7RJ

**Trustees**

R Kaufman  
L Kaufman  
D H Kaufman

**Independent Examiner**

Martin+Heller  
5 North End Road  
London  
NW11 7RJ

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
D H Kaufman - Trustee

**Independent Examiner's Report to the Trustees of  
R & E Kaufman Charitable Trust**

---

**Independent examiner's report to the trustees of R & E Kaufman Charitable Trust**

I report to the charity trustees on my examination of the accounts of R & E Kaufman Charitable Trust (the Trust) for the year ended 5 April 2022.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

A Heller  
Martin+Heller  
5 North End Road  
London  
NW11 7RJ

Date: .....

**R & E Kaufman Charitable Trust**

**Statement of Financial Activities  
for the Year Ended 5 April 2022**

	Notes	5.4.22 Unrestricted fund £	5.4.21 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Investment income	2	106,903	22,078
<b>EXPENDITURE ON Charitable activities</b>			
Donation		13,585	7,561
Other		319,641	1,200
<b>Total</b>		<u>333,226</u>	<u>8,761</u>
<b>NET INCOME/(EXPENDITURE)</b>		(226,323)	13,317
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		673,737	660,420
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>447,414</u></u>	<u><u>673,737</u></u>

The notes form part of these financial statements

**R & E Kaufman Charitable Trust**

**Balance Sheet  
5 April 2022**

		5.4.22 Unrestricted fund £	5.4.21 Total funds £
<b>FIXED ASSETS</b>	Notes		
Investments	5	460,033	700,275
<b>CURRENT ASSETS</b>			
Debtors	6	22,500	22,500
Cash at bank		38,260	1
		<u>60,760</u>	<u>22,501</u>
<b>CREDITORS</b>			
Amounts falling due within one year	7	(73,379)	(49,039)
		<u>(73,379)</u>	<u>(49,039)</u>
<b>NET CURRENT ASSETS</b>		<u>(12,619)</u>	<u>(26,538)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>447,414</u>	<u>673,737</u>
<b>NET ASSETS</b>		<u>447,414</u>	<u>673,737</u>
<b>FUNDS</b>	8		
Unrestricted funds		<u>447,414</u>	<u>673,737</u>
<b>TOTAL FUNDS</b>		<u>447,414</u>	<u>673,737</u>

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

.....  
D H Kaufman - Trustee

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

**Income**

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

**Expenditure**

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

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

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

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

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

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

**2. INVESTMENT INCOME**

	5.4.22	5.4.21
	£	£
Income from investments	<u>106,903</u>	<u>22,078</u>

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 5 April 2022 nor for the year ended 5 April 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 5 April 2022 nor for the year ended 5 April 2021.

**4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Investment income	22,078
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Donation	7,561
Other	1,200
<b>Total</b>	<b>8,761</b>
<b>NET INCOME</b>	<b>13,317</b>
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	660,420
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>673,737</b>

**5. FIXED ASSET INVESTMENTS**

	Unlisted investments £
<b>MARKET VALUE</b>	
At 6 April 2021	700,275
Addition to investment	150,715
Repayments	(180,619)
Syndicate income	106,903
Capital loss	(317,241)
At 5 April 2022	460,033
<b>NET BOOK VALUE</b>	
At 5 April 2022	460,033
At 5 April 2021	700,275

There were no investment assets outside the UK.

R & E Kaufman Charitable Trust

Notes to the Financial Statements - continued  
for the Year Ended 5 April 2022

<b>6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	5.4.22	5.4.21
	£	£
Rent debtors	<u>22,500</u>	<u>22,500</u>

<b>7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	5.4.22	5.4.21
	£	£
Other creditors	<u>73,379</u>	<u>49,039</u>

<b>8. MOVEMENT IN FUNDS</b>		Net movement in funds	
	At 6/4/21		At 5/4/22
	£	£	£
<b>Unrestricted funds</b>			
General fund	673,737	(226,323)	447,414
	<u>        </u>	<u>        </u>	<u>        </u>
<b>TOTAL FUNDS</b>	<u>673,737</u>	<u>(226,323)</u>	<u>447,414</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	106,903	(333,226)	(226,323)
	<u>        </u>	<u>        </u>	<u>        </u>
<b>TOTAL FUNDS</b>	<u>106,903</u>	<u>(333,226)</u>	<u>(226,323)</u>

**Comparatives for movement in funds**

		Net movement in funds	
	At 6/4/20		At 5/4/21
	£	£	£
<b>Unrestricted funds</b>			
General fund	660,420	13,317	673,737
	<u>        </u>	<u>        </u>	<u>        </u>
<b>TOTAL FUNDS</b>	<u>660,420</u>	<u>13,317</u>	<u>673,737</u>

Notes to the Financial Statements - continued  
for the Year Ended 5 April 2022

8. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	22,078	(8,761)	13,317
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>22,078</u>	<u>(8,761)</u>	<u>13,317</u>

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

	At 6/4/20 £	Net movement in funds £	At 5/4/22 £
<b>Unrestricted funds</b>			
General fund	660,420	(213,006)	447,414
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>660,420</u>	<u>(213,006)</u>	<u>447,414</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	128,981	(341,987)	(213,006)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>128,981</u>	<u>(341,987)</u>	<u>(213,006)</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 5 April 2022.

**R & E Kaufman Charitable Trust**

**Detailed Statement of Financial Activities  
for the Year Ended 5 April 2022**

---

	5.4.22	5.4.21
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Investment income</b>		
Income from investments	106,903	<u>22,078</u>
<b>Total incoming resources</b>	106,903	22,078
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Grants to institutions	13,585	7,561
<b>Other</b>		
Capital loss	317,241	-
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy	<u>2,400</u>	<u>1,200</u>
Total resources expended	<u>333,226</u>	<u>8,761</u>
<b>Net (expenditure)/income</b>	<u><u>(226,323)</u></u>	<u><u>13,317</u></u>

This page does not form part of the statutory financial statements