

# TOMCHEI AVREICHIM

England & Wales - Charity number 1092194

## Details

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**Status** Registered

**Legal form** Other

**Registered** 2002-05-24

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

## Contact

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**Address** 36 Chardmore Road  
London  
N16 6JD

**Phone** 02088154877

**Email** [isaacrudzinski@gmail.com](mailto:isaacrudzinski@gmail.com)

## Activities

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**Objects:** 1) THE RELIEF OF POVERTY2) THE RELIEF OF THE AGED, FEEBLE AND INFIRM3) THE ADVANCEMENT OF ORTHODOX JEWISH RELIGIOUS EDUCATION AND4) THE ADVANCEMENT OF THE ORTHODOX JEWISH RELIGION

**Activities:** The objects of the charity empower the Trustees to make payments in accordance with their charitable objects, which are the relief of poverty; the relief of the aged, feeble and infirm; the advancement of Orthodox Jewish religious education; and the advancement of the Orthodox Jewish religion.

## Classification

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- **How:** Makes Grants To Individuals, Makes Grants To Organisations
- **What:** Education/training, Disability, The Prevention Or Relief Of Poverty
- **Who:** Children/young People, Elderly/old People, People With Disabilities

## Geography

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- Israel
- Barnet
- Hackney
- Haringey

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£116,925	£117,985	-	-
2024-03-31	£123,831	£114,380	-	-
2023-03-31	£115,083	£120,007	-	-
2022-03-31	£149,799	£162,047	-	-
2021-03-31	£149,553	£158,021	-	-

## Trustees

Name	Role	Appointed
ISAAC RUDZINSKI	Chair	
LEVI ISAAC MILLER		
abraham lipschitz		2025-05-11

**TOMCHEI AVREICHIM**

England & Wales - Charity number 1092194

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# Accounts

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**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025  
FOR  
TOMCHEI AVREICHIM**

Joseph Kahan Associates LLP  
Chartered Accountants  
923 Finchley Road  
London  
NW11 7PE

**TOMCHEI AVREICHIM**  
**CONTENTS OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

---

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 2
<b>Independent Examiner's Report</b>	3
<b>Statement of Financial Activities</b>	4
<b>Statement of Financial Position</b>	5
<b>Notes to the Financial Statements</b>	6 to 9
<b>Detailed Statement of Financial Activities</b>	10

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**TOMCHEI AVREICHIM**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The objects of the charity empower the Trustees to make payments in accordance with their charitable objects, which are the relief of poverty; the relief of the aged, feeble and infirm; the advancement of Orthodox Jewish religious education; and the advancement of the Orthodox Jewish religion.

**ACHIEVEMENTS AND PERFORMANCE**

**Charitable activities**

During the year the charity has continued to make charitable donations at the Trustees' discretion. The Trustees review the level of charitable funds from time to time to determine amounts that may be paid out in accordance with the charity's objectives.

**FINANCIAL REVIEW**

**Financial position**

The Statement of Financial Activities shows a deficit for the year of £1,060 (2024: a surplus of £9,451) and our reserves stand at £24,670 (2024: £25,730) in total.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

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

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1092194

**Principal address**

c/o Isaac Rudzinski  
36 Chardmore Road  
Stamford Hill  
London  
N16 6JD

**Trustees**

I Rudzinski  
D Newman  
L I Miller

**Independent Examiner**

Joseph Kahan Associates LLP  
Chartered Accountants  
923 Finchley Road  
London  
NW11 7PE

**TOMCHEI AVREICHIM**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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Approved by order of the board of trustees on 12 November 2025 and signed on its behalf by:

I Rudzinski - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
TOMCHEI AVREICHIM**

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**Independent examiner's report to the trustees of Tomchei Avreichim**

I report to the charity trustees on my examination of the accounts of Tomchei Avreichim (the Trust) for the year ended 31 March 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.

Joey Joseph

Joseph Kahan Associates LLP  
Chartered Accountants  
923 Finchley Road  
London  
NW11 7PE

12 November 2025

**TOMCHEI AVREICHIM**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	2025 Unrestricted fund £	2024 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		116,925	123,831
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Direct charitable expenditure		117,985	114,380
<b>NET INCOME/(EXPENDITURE)</b>		(1,060)	9,451
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		25,730	16,279
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>24,670</u>	<u>25,730</u>

The notes form part of these financial statements

**TOMCHEI AVREICHIM**  
**STATEMENT OF FINANCIAL POSITION**  
**31 MARCH 2025**

	Notes	2025 Unrestricted fund £	2024 Total funds £
<b>CURRENT ASSETS</b>			
Cash at bank		24,670	25,730
<b>NET CURRENT ASSETS</b>		<u>24,670</u>	<u>25,730</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		24,670	25,730
<b>NET ASSETS</b>		<u>24,670</u>	<u>25,730</u>
<b>FUNDS</b>	4		
Unrestricted funds		<u>24,670</u>	<u>25,730</u>
<b>TOTAL FUNDS</b>		<u>24,670</u>	<u>25,730</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 12 November 2025 and were signed on its behalf by:

I Rudzinski - Trustee

The notes form part of these financial statements

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

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**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

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

**Income**

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

**Expenditure**

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

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

**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. TRUSTEES' REMUNERATION AND BENEFITS**

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

**Trustees' expenses**

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

TOMCHEI AVREICHIM

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

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	<u>123,831</u>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Direct charitable expenditure	<u>114,380</u>
<b>NET INCOME</b>	9,451
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	16,279
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>25,730</u></u>

4. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
<b>Unrestricted funds</b>			
General fund	25,730	(1,060)	24,670
<b>TOTAL FUNDS</b>	<u><u>25,730</u></u>	<u><u>(1,060)</u></u>	<u><u>24,670</u></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	116,925	(117,985)	(1,060)
<b>TOTAL FUNDS</b>	<u><u>116,925</u></u>	<u><u>(117,985)</u></u>	<u><u>(1,060)</u></u>

TOMCHEI AVREICHIM

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

4. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
General fund	16,279	9,451	25,730
<b>TOTAL FUNDS</b>	<u>16,279</u>	<u>9,451</u>	<u>25,730</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	123,831	(114,380)	9,451
<b>TOTAL FUNDS</b>	<u>123,831</u>	<u>(114,380)</u>	<u>9,451</u>

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

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
<b>Unrestricted funds</b>			
General fund	16,279	8,391	24,670
<b>TOTAL FUNDS</b>	<u>16,279</u>	<u>8,391</u>	<u>24,670</u>

TOMCHEI AVREICHIM

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

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4. MOVEMENT IN FUNDS - continued

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	240,756	(232,365)	8,391
<b>TOTAL FUNDS</b>	<u>240,756</u>	<u>(232,365)</u>	<u>8,391</u>

5. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

TOMCHEI AVREICHIM

DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2025

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	2025	2024
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	116,925	123,831
	<u>116,925</u>	<u>123,831</u>
<b>Total incoming resources</b>	116,925	123,831
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Grants to individuals	117,985	114,380
	<u>117,985</u>	<u>114,380</u>
Total resources expended	117,985	114,380
	<u>117,985</u>	<u>114,380</u>
<b>Net (expenditure)/income</b>	(1,060)	9,451
	<u>(1,060)</u>	<u>9,451</u>

This page does not form part of the statutory financial statements

**TOMCHEI AVREICHIM**

England & Wales - Charity number 1092194

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# Accounts

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**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024  
FOR  
TOMCHEI AVREICHIM**

Joseph Kahan Associates LLP  
Chartered Accountants  
923 Finchley Road  
London  
NW11 7PE

**TOMCHEI AVREICHIM**  
**CONTENTS OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

---

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 2
<b>Independent Examiner's Report</b>	3
<b>Statement of Financial Activities</b>	4
<b>Statement of Financial Position</b>	5
<b>Notes to the Financial Statements</b>	6 to 9

---

**TOMCHEI AVREICHIM**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

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The trustees present their report with the financial statements of the charity for the year ended 31st March 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**

The objects of the charity empower the Trustees to make payments in accordance with their charitable objects, which are the relief of poverty; the relief of the aged, feeble and infirm; the advancement of Orthodox Jewish religious education; and the advancement of the Orthodox Jewish religion.

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

During the year the charity has continued to make charitable donations at the Trustees' discretion. The Trustees review the level of charitable funds from time to time to determine amounts that may be paid out in accordance with the charity's objectives.

**FINANCIAL REVIEW**

**Financial position**

The Statement of Financial Activities shows a surplus for the year of £9,451 (2023: a deficit of £4,924) and our reserves stand at £25,730 (2023: £16,279) in total.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

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

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1092194

**Principal address**

c/o Isaac Rudzinski  
36 Chardmore Road  
Stamford Hill  
London  
N16 6JD

**Trustees**

I Rudzinski  
D Newman  
L I Miller

**Independent Examiner**

Joseph Kahan Associates LLP  
Chartered Accountants  
923 Finchley Road  
London  
NW11 7PE

**TOMCHEI AVREICHIM**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

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Approved by order of the board of trustees on 16th August 2024 and signed on its behalf by:

I Rudzinski - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
TOMCHEI AVREICHIM**

---

**Independent examiner's report to the trustees of Tomchei Avreichim**

I report to the charity trustees on my examination of the accounts of Tomchei Avreichim (the Trust) for the year ended 31st March 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.

Joey Joseph

Joseph Kahan Associates LLP  
Chartered Accountants  
923 Finchley Road  
London  
NW11 7PE

16th August 2024

**TOMCHEI AVREICHIM**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST MARCH 2024**

	Notes	2024 Unrestricted fund £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		123,831	115,083
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Direct charitable expenditure		114,380	120,007
<b>NET INCOME/(EXPENDITURE)</b>		9,451	(4,924)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		16,279	21,203
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>25,730</u>	<u>16,279</u>

The notes form part of these financial statements

**TOMCHEI AVREICHIM**  
**STATEMENT OF FINANCIAL POSITION**  
**31ST MARCH 2024**

	Notes	2024 Unrestricted fund £	2023 Total funds £
<b>CURRENT ASSETS</b>			
Cash at bank		25,730	16,279
<b>NET CURRENT ASSETS</b>		<u>25,730</u>	<u>16,279</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		25,730	16,279
<b>NET ASSETS</b>		<u>25,730</u>	<u>16,279</u>
<b>FUNDS</b>	4		
Unrestricted funds		<u>25,730</u>	<u>16,279</u>
<b>TOTAL FUNDS</b>		<u>25,730</u>	<u>16,279</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 16th August 2024 and were signed on its behalf by:

I Rudzinski - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2024

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**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

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

**Income**

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

**Expenditure**

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

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

**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. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st March 2024 nor for the year ended 31st March 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31st March 2024 nor for the year ended 31st March 2023.

TOMCHEI AVREICHIM

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2024

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	115,083
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Direct charitable expenditure	120,007
<b>NET INCOME/(EXPENDITURE)</b>	(4,924)
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	21,203
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>16,279</u>

4. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
General fund	16,279	9,451	25,730
<b>TOTAL FUNDS</b>	<u>16,279</u>	<u>9,451</u>	<u>25,730</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	123,831	(114,380)	9,451
<b>TOTAL FUNDS</b>	<u>123,831</u>	<u>(114,380)</u>	<u>9,451</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

**4. MOVEMENT IN FUNDS - continued****Comparatives for movement in funds**

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	21,203	(4,924)	16,279
	<u>21,203</u>	<u>(4,924)</u>	<u>16,279</u>
<b>TOTAL FUNDS</b>	<u>21,203</u>	<u>(4,924)</u>	<u>16,279</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	115,083	(120,007)	(4,924)
	<u>115,083</u>	<u>(120,007)</u>	<u>(4,924)</u>
<b>TOTAL FUNDS</b>	<u>115,083</u>	<u>(120,007)</u>	<u>(4,924)</u>

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

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
General fund	21,203	4,527	25,730
	<u>21,203</u>	<u>4,527</u>	<u>25,730</u>
<b>TOTAL FUNDS</b>	<u>21,203</u>	<u>4,527</u>	<u>25,730</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	238,914	(234,387)	4,527
	<u>238,914</u>	<u>(234,387)</u>	<u>4,527</u>
<b>TOTAL FUNDS</b>	<u>238,914</u>	<u>(234,387)</u>	<u>4,527</u>

**5. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31st March 2024.

**TOMCHEI AVREICHIM**

England & Wales - Charity number 1092194

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# Accounts

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**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023  
FOR  
TOMCHEI AVREICHIM**

Joseph Kahan Associates LLP  
Chartered Accountants  
923 Finchley Road  
London  
NW11 7PE

**TOMCHEI AVREICHIM**  
**CONTENTS OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

---

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 2
<b>Independent Examiner's Report</b>	3
<b>Statement of Financial Activities</b>	4
<b>Statement of Financial Position</b>	5
<b>Notes to the Financial Statements</b>	6 to 9
<b>Detailed Statement of Financial Activities</b>	10

---

**TOMCHEI AVREICHIM**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

---

The trustees present their report with the financial statements of the charity for the year ended 31st March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The objects of the charity empower the Trustees to make payments in accordance with their charitable objects, which are the relief of poverty; the relief of the aged, feeble and infirm; the advancement of Orthodox Jewish religious education; and the advancement of the Orthodox Jewish religion.

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

During the year the charity has continued to make charitable donations at the Trustees' discretion. The Trustees review the level of charitable funds from time to time to determine amounts that may be paid out in accordance with the charity's objectives.

**FINANCIAL REVIEW**

**Financial position**

The Statement of Financial Activities shows a deficit for the year of £4,924 (2022: a deficit of £12,248) and our reserves stand at £16,279 (2022: £21,203) in total.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

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

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1092194

**Principal address**

c/o Isaac Rudzinski  
36 Chardmore Road  
Stamford Hill  
London  
N16 6JD

**Trustees**

I Rudzinski  
D Newman  
L I Miller

**Independent Examiner**

Joseph Kahan Associates LLP  
Chartered Accountants  
923 Finchley Road  
London  
NW11 7PE

**TOMCHEI AVREICHIM**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

---

Approved by order of the board of trustees on 3rd July 2023 and signed on its behalf by:

I Rudzinski - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
TOMCHEI AVREICHIM**

---

**Independent examiner's report to the trustees of Tomchei Avreichim**

I report to the charity trustees on my examination of the accounts of Tomchei Avreichim (the Trust) for the year ended 31st March 2023.

**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.

Joey Joseph

Joseph Kahan Associates LLP  
Chartered Accountants  
923 Finchley Road  
London  
NW11 7PE

Date: .....

TOMCHEI AVREICHIM

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST MARCH 2023**

	Notes	2023 Unrestricted fund £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		115,083	149,799
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Direct charitable expenditure		120,007	162,047
<b>NET INCOME/(EXPENDITURE)</b>		(4,924)	(12,248)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		21,203	33,451
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>16,279</u>	<u>21,203</u>

The notes form part of these financial statements

**TOMCHEI AVREICHIM**  
**STATEMENT OF FINANCIAL POSITION**  
**31ST MARCH 2023**

		2023 Unrestricted fund £	2022 Total funds £
<b>CURRENT ASSETS</b>	Notes		
Cash at bank		16,279	21,203
<b>NET CURRENT ASSETS</b>		<u>16,279</u>	<u>21,203</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		16,279	21,203
<b>NET ASSETS</b>		<u>16,279</u>	<u>21,203</u>
<b>FUNDS</b>	4		
Unrestricted funds		<u>16,279</u>	<u>21,203</u>
<b>TOTAL FUNDS</b>		<u>16,279</u>	<u>21,203</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 3rd July 2023 and were signed on its behalf by:

I Rudzinski - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2023

---

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

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

**Income**

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

**Expenditure**

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

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

**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. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st March 2023 nor for the year ended 31st March 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31st March 2023 nor for the year ended 31st March 2022.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

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

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	149,799
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Direct charitable expenditure	162,047
<b>NET INCOME/(EXPENDITURE)</b>	(12,248)
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	33,451
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>21,203</u>

**4. MOVEMENT IN FUNDS**

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	21,203	(4,924)	16,279
<b>TOTAL FUNDS</b>	<u>21,203</u>	<u>(4,924)</u>	<u>16,279</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	115,083	(120,007)	(4,924)
<b>TOTAL FUNDS</b>	<u>115,083</u>	<u>(120,007)</u>	<u>(4,924)</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

**4. MOVEMENT IN FUNDS - continued****Comparatives for movement in funds**

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
<b>Unrestricted funds</b>			
General fund	33,451	(12,248)	21,203
<b>TOTAL FUNDS</b>	<u>33,451</u>	<u>(12,248)</u>	<u>21,203</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	149,799	(162,047)	(12,248)
<b>TOTAL FUNDS</b>	<u>149,799</u>	<u>(162,047)</u>	<u>(12,248)</u>

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

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	33,451	(17,172)	16,279
<b>TOTAL FUNDS</b>	<u>33,451</u>	<u>(17,172)</u>	<u>16,279</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	264,882	(282,054)	(17,172)
<b>TOTAL FUNDS</b>	<u>264,882</u>	<u>(282,054)</u>	<u>(17,172)</u>

**5. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31st March 2023.

TOMCHEI AVREICHIM

DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST MARCH 2023

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	2023	2022
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	115,083	149,799
<b>Total incoming resources</b>	<u>115,083</u>	<u>149,799</u>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Grants to individuals	120,007	162,047
Total resources expended	<u>120,007</u>	<u>162,047</u>
<b>Net expenditure</b>	<u>(4,924)</u>	<u>(12,248)</u>

This page does not form part of the statutory financial statements

**TOMCHEI AVREICHIM**

England & Wales - Charity number 1092194

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# Accounts

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**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022  
FOR  
TOMCHEI AVREICHIM**

Joseph Kahan Associates LLP  
Chartered Accountants  
923 Finchley Road  
London  
NW11 7PE

**TOMCHEI AVREICHIM**  
**CONTENTS OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2022**

---

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 2
<b>Independent Examiner's Report</b>	3
<b>Statement of Financial Activities</b>	4
<b>Statement of Financial Position</b>	5
<b>Notes to the Financial Statements</b>	6 to 9
<b>Detailed Statement of Financial Activities</b>	10

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**TOMCHEI AVREICHIM**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2022**

---

The trustees present their report with the financial statements of the charity for the year ended 31st March 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**

The objects of the charity empower the Trustees to make payments in accordance with their charitable objects, which are the relief of poverty; the relief of the aged, feeble and infirm; the advancement of Orthodox Jewish religious education; and the advancement of the Orthodox Jewish religion.

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

During the year the charity has continued to make charitable donations at the Trustees' discretion. The Trustees review the level of charitable funds from time to time to determine amounts that may be paid out in accordance with the charity's objectives.

**FINANCIAL REVIEW**

**Financial position**

The Statement of Financial Activities shows a deficit for the year of £12,248 (2021: a deficit of £8,468) and our reserves stand at £21,203 (2021: £33,451) in total.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

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

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1092194

**Principal address**

c/o Isaac Rudzinski  
36 Chardmore Road  
Stamford Hill  
London  
N16 6JD

**Trustees**

I Rudzinski  
D Newman  
L I Miller

**Independent Examiner**

Joseph Kahan Associates LLP  
Chartered Accountants  
923 Finchley Road  
London  
NW11 7PE

**TOMCHEI AVREICHIM**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2022**

---

Approved by order of the board of trustees on 4th August 2022 and signed on its behalf by:

I Rudzinski - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
TOMCHEI AVREICHIM**

---

**Independent examiner's report to the trustees of Tomchei Avreichim**

I report to the charity trustees on my examination of the accounts of Tomchei Avreichim (the Trust) for the year ended 31st March 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.

Joey Joseph  
FCA MCMI  
Joseph Kahan Associates LLP  
Chartered Accountants  
923 Finchley Road  
London  
NW11 7PE

4th August 2022

TOMCHEI AVREICHIM

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST MARCH 2022

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		2022 Unrestricted fund £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies		149,799	149,553
		<hr/>	<hr/>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Direct charitable expenditure		162,047	158,021
		<hr/>	<hr/>
<b>NET INCOME/(EXPENDITURE)</b>		(12,248)	(8,468)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		33,451	41,919
		<hr/>	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>		21,203	33,451
		<hr/> <hr/>	<hr/> <hr/>

The notes form part of these financial statements

**TOMCHEI AVREICHIM**  
**STATEMENT OF FINANCIAL POSITION**  
**31ST MARCH 2022**

	Notes	2022 Unrestricted fund £	2021 Total funds £
<b>CURRENT ASSETS</b>			
Cash at bank		21,203	33,451
<b>NET CURRENT ASSETS</b>		<u>21,203</u>	<u>33,451</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		21,203	33,451
<b>NET ASSETS</b>		<u>21,203</u>	<u>33,451</u>
<b>FUNDS</b>	4		
Unrestricted funds		<u>21,203</u>	<u>33,451</u>
<b>TOTAL FUNDS</b>		<u>21,203</u>	<u>33,451</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 4th August 2022 and were signed on its behalf by:

I Rudzinski - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2022

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1. ACCOUNTING POLICIES

**Basis of preparing the financial statements**

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

**Income**

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

**Expenditure**

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

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

**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. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2022 nor for the year ended 31st March 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31st March 2022 nor for the year ended 31st March 2021.

TOMCHEI AVREICHIM

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2022

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	149,553
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Direct charitable expenditure	158,021
<b>NET INCOME/(EXPENDITURE)</b>	(8,468)
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	41,919
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>33,451</u>

4. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
<b>Unrestricted funds</b>			
General fund	33,451	(12,248)	21,203
<b>TOTAL FUNDS</b>	<u>33,451</u>	<u>(12,248)</u>	<u>21,203</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	149,799	(162,047)	(12,248)
<b>TOTAL FUNDS</b>	<u>149,799</u>	<u>(162,047)</u>	<u>(12,248)</u>

TOMCHEI AVREICHIM

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2022

4. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	41,919	(8,468)	33,451
<b>TOTAL FUNDS</b>	<u>41,919</u>	<u>(8,468)</u>	<u>33,451</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	149,553	(158,021)	(8,468)
<b>TOTAL FUNDS</b>	<u>149,553</u>	<u>(158,021)</u>	<u>(8,468)</u>

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

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
<b>Unrestricted funds</b>			
General fund	41,919	(20,716)	21,203
<b>TOTAL FUNDS</b>	<u>41,919</u>	<u>(20,716)</u>	<u>21,203</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	299,352	(320,068)	(20,716)
<b>TOTAL FUNDS</b>	<u>299,352</u>	<u>(320,068)</u>	<u>(20,716)</u>

**TOMCHEI AVREICHIM**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2022**

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**5. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31st March 2022.

TOMCHEI AVREICHIM

DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST MARCH 2022

---

	2022	2021
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	149,799	149,553
	<u>149,799</u>	<u>149,553</u>
<b>Total incoming resources</b>	149,799	149,553
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Grants to individuals	162,047	158,021
	<u>162,047</u>	<u>158,021</u>
Total resources expended	162,047	158,021
	<u>162,047</u>	<u>158,021</u>
<b>Net expenditure</b>	<u>(12,248)</u>	<u>(8,468)</u>

This page does not form part of the statutory financial statements

**TOMCHEI AVREICHIM**

England & Wales - Charity number 1092194

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# Accounts

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**REGISTERED CHARITY NUMBER: 1092194**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021  
FOR  
TOMCHEI AVREICHIM**

Joseph Kahan Associates LLP  
Chartered Accountants  
923 Finchley Road  
London  
NW11 7PE

**TOMCHEI AVREICHIM**  
**CONTENTS OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2021**

---

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 2
<b>Independent Examiner's Report</b>	3
<b>Statement of Financial Activities</b>	4
<b>Statement of Financial Position</b>	5
<b>Notes to the Financial Statements</b>	6 to 9
<b>Detailed Statement of Financial Activities</b>	10

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**TOMCHEI AVREICHIM**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2021**

---

The trustees present their report with the financial statements of the charity for the year ended 31st March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

The objects of the charity empower the Trustees to make payments in accordance with their charitable objects, which are the relief of poverty; the relief of the aged, feeble and infirm; the advancement of Orthodox Jewish religious education; and the advancement of the Orthodox Jewish religion.

## **ACHIEVEMENT AND PERFORMANCE**

### **Charitable activities**

During the year the charity has continued to make charitable donations at the Trustees' discretion. The Trustees review the level of charitable funds from time to time to determine amounts that may be paid out in accordance with the charity's objectives.

## **FINANCIAL REVIEW**

### **Financial position**

The Statement of Financial Activities shows a deficit for the year of £8,468 (2020: a surplus of £28,372) and our reserves stand at £33,451 (2020: £41,919) in total.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

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

## **REFERENCE AND ADMINISTRATIVE DETAILS**

### **Registered Charity number**

1092194

### **Principal address**

c/o Isaac Rudzinski  
36 Chardmore Road  
Stamford Hill  
London  
N16 6JD

### **Trustees**

I Rudzinski  
D Newman  
L I Miller

### **Independent Examiner**

Joseph Kahan Associates LLP  
Chartered Accountants  
923 Finchley Road  
London  
NW11 7PE

**TOMCHEI AVREICHIM**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2021**

---

Approved by order of the board of trustees on 23rd August 2021 and signed on its behalf by:

I Rudzinski - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
TOMCHEI AVREICHIM**

---

**Independent examiner's report to the trustees of Tomchei Avreichim**

I report to the charity trustees on my examination of the accounts of Tomchei Avreichim (the Trust) for the year ended 31st March 2021.

**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.

Joey Joseph  
FCA MCFI  
Joseph Kahan Associates LLP  
Chartered Accountants  
923 Finchley Road  
London  
NW11 7PE

23rd August 2021

**TOMCHEI AVREICHIM**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST MARCH 2021**

	Notes	2021 Unrestricted fund £	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		149,553	112,394
<b>EXPENDITURE ON</b>			
Raising funds	2	-	32
<b>Charitable activities</b>			
Direct charitable expenditure		158,021	83,990
<b>Total</b>		158,021	84,022
<b>NET INCOME/(EXPENDITURE)</b>		(8,468)	28,372
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		41,919	13,547
<b>TOTAL FUNDS CARRIED FORWARD</b>		33,451	41,919

The notes form part of these financial statements

**TOMCHEI AVREICHIM**  
**STATEMENT OF FINANCIAL POSITION**  
**31ST MARCH 2021**

	Notes	2021 Unrestricted fund £	2020 Total funds £
<b>CURRENT ASSETS</b>			
Cash at bank		33,451	41,919
<b>NET CURRENT ASSETS</b>		<u>33,451</u>	<u>41,919</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		33,451	41,919
<b>NET ASSETS</b>		<u>33,451</u>	<u>41,919</u>
<b>FUNDS</b>	5		
Unrestricted funds		<u>33,451</u>	<u>41,919</u>
<b>TOTAL FUNDS</b>		<u>33,451</u>	<u>41,919</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 23rd August 2021 and were signed on its behalf by:

I Rudzinski - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2021

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1. ACCOUNTING POLICIES

**Basis of preparing the financial statements**

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

**Income**

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

**Expenditure**

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

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

**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.

**TOMCHEI AVREICHIM**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2021**

**2. RAISING FUNDS**

**Raising donations and legacies**

	2021	2020
	£	£
Support costs	-	32
	<u>          </u>	<u>          </u>

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st March 2021 nor for the year ended 31st March 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31st March 2021 nor for the year ended 31st March 2020.

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

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	112,394
 <b>EXPENDITURE ON</b>	
Raising funds	32
 <b>Charitable activities</b>	
Direct charitable expenditure	83,990
 <b>Total</b>	<u>84,022</u>
 <b>NET INCOME</b>	<u>28,372</u>
 <b>RECONCILIATION OF FUNDS</b>	
<b>Total funds brought forward</b>	13,547
 <b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>41,919</u></u>

**TOMCHEI AVREICHIM**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2021**

**5. MOVEMENT IN FUNDS**

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	41,919	(8,468)	33,451
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>41,919</u>	<u>(8,468)</u>	<u>33,451</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	149,553	(158,021)	(8,468)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>149,553</u>	<u>(158,021)</u>	<u>(8,468)</u>

**Comparatives for movement in funds**

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
<b>Unrestricted funds</b>			
General fund	13,547	28,372	41,919
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>13,547</u>	<u>28,372</u>	<u>41,919</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	112,394	(84,022)	28,372
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>112,394</u>	<u>(84,022)</u>	<u>28,372</u>

**TOMCHEI AVREICHIM**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2021**

**5. MOVEMENT IN FUNDS - continued**

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

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	13,547	19,904	33,451
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>13,547</u>	<u>19,904</u>	<u>33,451</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	261,947	(242,043)	19,904
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>261,947</u>	<u>(242,043)</u>	<u>19,904</u>

**6. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31st March 2021.

**TOMCHEI AVREICHIM**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST MARCH 2021**

	2021 £	2020 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	149,553	112,394
<b>Total incoming resources</b>	149,553	112,394
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Grants to individuals	158,021	83,990
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	-	32
<b>Total resources expended</b>	158,021	84,022
<b>Net (expenditure)/income</b>	(8,468)	28,372

This page does not form part of the statutory financial statements