

**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**  
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**FOR THE YEAR ENDED 31ST MARCH 2024**

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**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**

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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 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**

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

		2024 Unrestricted fund £	2023 Total funds £
	Notes		
<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		25,730	16,279
<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.



**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
<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)
<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
<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
<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.