

**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

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FOR THE YEAR ENDED 31 MARCH 2025**

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

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

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**

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**

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

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

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.

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

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

4. MOVEMENT IN FUNDS

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

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	116,925	(117,985)	(1,060)
TOTAL FUNDS	<u>116,925</u>	<u>(117,985)</u>	<u>(1,060)</u>

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 £
Unrestricted funds			
General fund	16,279	9,451	25,730
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	123,831	(114,380)	9,451
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	16,279	8,391	24,670
TOTAL FUNDS	<u>16,279</u>	<u>8,391</u>	<u>24,670</u>

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

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 £
Unrestricted funds			
General fund	240,756	(232,365)	8,391
TOTAL FUNDS	<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**

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

This page does not form part of the statutory financial statements