

# **TOMCHEI CHOLIM TRUST**

**Trustees' report and financial statements  
for the year ended 31 October 2022**

TOMCHEI CHOLIM TRUST  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 OCTOBER 2022

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# TOMCHEI CHOLIM TRUST

## CHARITY INFORMATION

Trustees	Z Blier M Freund D S Klein
Correspondent	Z Blier
Charity Address	83 Lordship Road London N16 6QY
Charity Number	1096348
Accountants	JS&Co Accountants Ltd 26 Theydon Road London E5 9NA

TOMCHEI CHOLIM TRUST  
REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 OCTOBER 2022

The trustees have pleasure in presenting their report and the financial statements of the charitable trust for the year ended 31 October 2022. The accounts have been prepared in accordance with the accounting policies set out on Page 6 and comply with the charity's memorandum and articles of association and applicable law.

**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.

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

Tomchei Cholim Trust is a charity and it constitutes as a trust dated 11 October 2002 and registered as a charity on 4<sup>th</sup> March 2003.

The principal objective of the charity are provision of material and moral support for people who are sick or ill or feeble of frail or undergoing or recovering from surgery or other treatment in hospital.

**Significant Activities**

Main source of income for the charity is donations from various institutions and individuals. During the year the charity provided meals and various support services for those receiving hospital treatments.

ON BEHALF OF THE BOARD:

Z Blier – Trustee

29 August 2023

# **TOMCHEI CHOLIM TRUST**

## **NOTES TO THE FINANCIAL STATEMENTS**

### **YEAR ENDED 31 OCTOBER 2022**

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I report on the accounts of the charity for the year ended 31 October 2022 set out on pages 5 to 9.

#### **Respective Responsibilities of Trustees and Independent Examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Act;
- to follow the procedures laid down in the general directions given by the Charity Commission (under Section 145(5)(b) of the Charities Act); and
- state whether particular matters have come to my attention.

#### **Basis of Independent Examiner's Statement**

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

#### **Independent Examiner's Statement**

In connection with my examination, no matter has come to my attention:

- a) which gives me reasonable cause to believe that, in any material respect, the requirements:
  - to keep accounting records in accordance with Section 130 of the Charities Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
- b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Js&Co Accountant Ltd  
26 Theydon Road  
London E5 9NA

29 August 2023

**TOMCHEI CHOLIM TRUST**

**STATEMENT OF FINANCIAL ACTIVITIES**  
for the year ended 31 October 2022

		2022	2021
	Notes	£	£
<b>INCOMING RESOURCES</b>			
<b>Incoming resources from generated funds</b>			
Voluntary Income		195,430	194,897
<b>Grants</b>			
		<u>195,430</u>	<u>194,897</u>
<b>RESOURCES EXPENDED</b>			
<b>Cost of generating funds</b>			
Cost of generating voluntary income		194,230	185,713
<b>Charitable activities</b>			
Administrative Expenditure		6,507	9,456
<b>Governance costs</b>		<u>660</u>	<u>870</u>
<b>Total resources expended</b>		201,397	196,039
<b>NET INCOMING/(OUTGOING) RESOURCES</b>		-5,967	1,942
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		<u>14,394</u>	<u>12,452</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>8,427</u></u>	<u><u>14,394</u></u>

The Notes form part of the financial statements

**TOMCHEI CHOLIM TRUST**

BALANCE SHEET  
31-Oct-22

	Notes	£	2022 £	£	2021 £
<b>FIXED ASSETS</b>					
Tangible assets	3	<u>5,356</u>	5,356	<u>6,440</u>	6,440
<b>CURRENT ASSETS:</b>					
Cash at bank and in hand		<u>4,331</u>		<u>8,554</u>	
		4,331		8,554	
<b>CREDITORS: amounts falling due within one year</b>	4	<u>-1,260</u>		<u>-600</u>	
<b>Net Current assets/(liabilities)</b>			<u>3,071</u>		<u>7,954</u>
<b>NET CURRENT ASSETS:</b>			<u>8,427</u>		<u>14,394</u>
<b>FUNDS</b>	5				
Unrestricted funds			<u>8,427</u>		<u>14,394</u>
<b>TOTAL FUNDS</b>			<u>8,427</u>		<u>14,394</u>

The financial statements were approved by the board of Trustees on 29 August 2023  
And signed on its behalf by:

.....  
Z Blier - Trustee

.....  
M Freund - Trustee

The Notes form part of these financial statements

## **TOMCHEI CHOLIM TRUST**

### **NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 October 2022**

#### **1 ACCOUNTING POLICIES**

##### **Accounting convention**

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008). In preparing the accounts, the charity follows best practice as laid down in the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP) issued in March 2005.

Where there is a conflict between the FRSSE and the SORP, the SORP has been adopted in accordance with paragraph 419ff of the SORP.

##### **Incoming resources**

Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

##### **Resources expended**

Expenditure is accounted for on 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

##### **Tangible fixed assets**

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost residual value of each asset over its expected useful life as follows:

Fixtures, fittings - 15% reducing balance

Motor vehicles - 25% reducing balance

Equipment - 33% reducing balance

##### **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 October 2022 nor for the year ended 31 October 2021.

##### **Trustees Expenses**

There were no trustees expenses paid for the year ended 31 October 2022 nor for the year ended 31 October 2021.



# **TOMCHEI CHOLIM TRUST**

## NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 October 2022

### **3 TANGIBLE FIXED ASSETS**

	Fixture and fittings £	Motor Vehicle £	Computer equipments £	Totals £
<b>COST</b>				
At 1 November 2021	32,713	37,150	2,007	71,870
Additions				0
Disposals				0
At 31 October 2022	32,713	37,150	2,007	71,870
<b>DEPRECIATION</b>				
At 1 November 2021	27,378	36,139	1,913	65,430
Charge for the year	800	253	31	1,084
At 31 October 2022	28,178	36,392	1,944	66,514
<b>NET BOOK VALUE</b>				
At 31 October 2022	4,535	758	63	5,356
At 31 October 2021	5,335	1,011	94	6,440

### **4 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022 £	2021 £
Other Creditors	1,260	600
	1,260	600

### **5 MOVEMENTS IN FUNDS**

	At 1.11.21 £	Net movement in funds £	At 31.10.22 £
<b>Unrestricted funds</b>			
General fund	14,394	-5,967	8,427
<b>TOTAL FUNDS</b>	14,394	-5,967	8,427

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	195,430	201,397	-5,967
<b>TOTAL FUNDS</b>	195,430	201,397	-5,967

# **TOMCHEI CHOLIM TRUST**

## **DETAILED STATEMENT OF FINANCIAL ACTIVITIES** for the year ended 31 October 2022

	2022 £	2021 £
<b>INCOMING RESOURCES</b>		
<b>Voluntary Income</b>		
Donation:	195,430	194,897
Jrs Grant	0	3,084
<b>Total incoming resources</b>	195,430	197,981
<b>RESOURCES EXPENDED</b>		
<b>Costs of generating voluntary income</b>		
Medical & supplementary goods	16,665	53,411
Transport	2,149	817
Staff Cost	44,608	41,449
Food and drinks	119,814	89,388
Fundraising cost	10,573	
Repairs and renewals	421	648
	194,230	185,713
<b>Charitable activities</b>		
Office expenses	673	430
Rent	3,823	3,000
Cleaning		3,680
Telephone	927	1,021
Printing, postage and stationery		
Depreciation of tangible fixed assets	1,084	1,325
	6,507	9,456
<b>Governance costs</b>		
Accountancy	660	600
Professional fees		270
Bank charges & Interest expenses		
	660	870
<b>Total resources expended</b>	201,397	196,039
<b>NET INCOME FOR THE YEAR</b>	<b>-5,967</b>	<b>1,942</b>

This page does not form part of the financial statement