

**Report of the Trustees and
Unaudited Financial Statements
for the Period 1 November 2023 to 31 December 2024
for
TOMCHEI CHOLIM TRUST**

London Accounting Group Ltd
5 North End Road
London
NW11 7RJ

TOMCHEI CHOLIM TRUST

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for the Period 1 November 2023 to 31 December 2024**

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TOMCHEI CHOLIM TRUST

Report of the Trustees for the Period 1 November 2023 to 31 December 2024

The trustees present their report with the financial statements of the charity for the period 1 November 2023 to 31 December 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

Tomchei Cholim Trust is a charity and it constitutes as a trust dated 11 October 2002 and registered as a charity on 4th 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.

Public benefit

The trustees confirm their compliance with the duty to have regard to the Public Benefit guidance published by the Charity Commission when reviewing the Charity's aims and objectives in planning future activities.

ACHIEVEMENT AND PERFORMANCE

Internal and external factors

The trustees have made a full assessment of the internal and external factors that may affect these financial statements and do not deem any factors material enough to have an impact.

FUTURE PLANS

We hope to get more donations and some grants in order to be able to help more people.

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 identified and reviewed the major risks to which the charity is exposed. Both manual and automated checks are regularly invoked, particularly those relating to the operations and finance of the charity. The trustees are satisfied that these systems and procedures manage any perceived risks.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1096348

Principal address

83 Lordship Road
London
N16 0QY

Trustees

MORDECHAI FREUND
DAVID SE KLEIN
ZALMAN BLIER

Independent Examiner

London Accounting Group Ltd
5 North End Road
London
NW11 7RJ

TOMCHEI CHOLIM TRUST

**Report of the Trustees
for the Period 1 November 2023 to 31 December 2024**

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

.....
Trustee

**Independent Examiner's Report to the Trustees of
TOMCHEI CHOLIM TRUST**

Independent examiner's report to the trustees of TOMCHEI CHOLIM TRUST

I report to the charity trustees on my examination of the accounts of TOMCHEI CHOLIM TRUST (the Trust) for the period 1 November 2023 to 31 December 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.

Samuel Feigenblatt ACCA

London Accounting Group Ltd
5 North End Road
London
NW11 7RJ

Date:

TOMCHEI CHOLIM TRUST

Statement of Financial Activities for the Period 1 November 2023 to 31 December 2024

	Notes	Period 1/11/23 to 31/12/24 Unrestricted fund £	Year Ended 31/10/23 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		154,011	197,832
EXPENDITURE ON			
Raising funds		146,463	169,629
Charitable activities			
Charitable activities		9,228	30,061
Other		1,822	1,030
Total		157,513	200,720
NET INCOME/(EXPENDITURE)		(3,502)	(2,888)
RECONCILIATION OF FUNDS			
Total funds brought forward		5,539	8,427
TOTAL FUNDS CARRIED FORWARD		2,037	5,539

The notes form part of these financial statements

TOMCHEI CHOLIM TRUST

Balance Sheet 31 December 2024

	Notes	31.12.24 Unrestricted fund £	31.10.23 Total funds £
FIXED ASSETS			
Tangible assets	5	3,731	4,465
CURRENT ASSETS			
Cash at bank and in hand		236	1,894
CREDITORS			
Amounts falling due within one year	6	(1,930)	(820)
NET CURRENT ASSETS		<u>(1,694)</u>	<u>1,074</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		2,037	5,539
NET ASSETS		<u>2,037</u>	<u>5,539</u>
FUNDS	7		
Unrestricted funds		<u>2,037</u>	<u>5,539</u>
TOTAL FUNDS		<u>2,037</u>	<u>5,539</u>

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

.....
Trustee

TOMCHEI CHOLIM TRUST

Notes to the Financial Statements for the Period 1 November 2023 to 31 December 2024

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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

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 period ended 31 December 2024 nor for the year ended 31 October 2023.

Trustees' expenses

There were no trustees' expenses paid for the period ended 31 December 2024 nor for the year ended 31 October 2023.

TOMCHEI CHOLIM TRUST

Notes to the Financial Statements - continued for the Period 1 November 2023 to 31 December 2024

3. STAFF COSTS

The average monthly number of employees during the period was as follows:

	Period 1/11/23 to 31/12/24	Year Ended 31/10/23
Admin staff	1	1
	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	197,832
	<u>197,832</u>
EXPENDITURE ON	
Raising funds	169,629
Charitable activities	
Charitable activities	30,061
Other	1,030
	<u>31,091</u>
Total	<u>200,720</u>
NET INCOME/(EXPENDITURE)	(2,888)
RECONCILIATION OF FUNDS	
Total funds brought forward	8,427
	<u>8,427</u>
TOTAL FUNDS CARRIED FORWARD	<u>5,539</u>

TOMCHEI CHOLIM TRUST

Notes to the Financial Statements - continued for the Period 1 November 2023 to 31 December 2024

5. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 November 2023 and 31 December 2024	32,713	37,150	2,007	71,870
DEPRECIATION				
At 1 November 2023	28,858	36,582	1,965	67,405
Charge for year	578	142	14	734
At 31 December 2024	29,436	36,724	1,979	68,139
NET BOOK VALUE				
At 31 December 2024	3,277	426	28	3,731
At 31 October 2023	3,855	568	42	4,465

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.24 £	31.10.23 £
Other creditors	1,930	820

7. MOVEMENT IN FUNDS

	At 1/11/23 £	Net movement in funds £	At 31/12/24 £
Unrestricted funds			
General fund	5,539	(3,502)	2,037
TOTAL FUNDS	5,539	(3,502)	2,037

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	154,011	(157,513)	(3,502)
TOTAL FUNDS	154,011	(157,513)	(3,502)

TOMCHEI CHOLIM TRUST

Notes to the Financial Statements - continued for the Period 1 November 2023 to 31 December 2024

7. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/11/22 £	Net movement in funds £	At 31/10/23 £
Unrestricted funds			
General fund	8,427	(2,888)	5,539
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>8,427</u>	<u>(2,888)</u>	<u>5,539</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	197,832	(200,720)	(2,888)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>197,832</u>	<u>(200,720)</u>	<u>(2,888)</u>

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the period ended 31 December 2024.