

**CHARITY REGISTRATION NUMBER: 1111333**

**Tomchei Yotzei Anglia**

**Financial Statements**

**30 June 2025**

**COHEN ARNOLD**

Chartered accountants & statutory auditor

New Burlington House

1075 Finchley Road

LONDON

NW11 0PU

**Tomchei Yotzei Anglia**

**Financial Statements**

**Year ended 30 June 2025**

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**Tomchei Yotzei Anglia**  
**Trustees' Annual Report**  
**Year ended 30 June 2025**

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The trustees present their report and the financial statements of the charity for the year ended 30 June 2025.

**Reference and administrative details**

<b>Registered charity name</b>	Tomchei Yotzei Anglia
<b>Charity registration number</b>	1111333
<b>Principal office</b>	2 Paget Road London N16 5NQ
<b>The trustees</b>	Mr P Bendikt Mr M Bodner Mr D Margulies
<b>Auditor</b>	Cohen Arnold Chartered accountants & statutory auditor New Burlington House 1075 Finchley Road LONDON NW11 0PU

**Structure, governance and management**

**Governing document**

The charity is governed its deed of trust and is an unincorporated charity. The trust deed does not require the trustees to retire by rotation.

**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**

The objective of the charity is the relief of the poor, sick and feeble amongst members of the Jewish faith throughout the world, primarily (but not exclusively) amongst those currently living in Israel but formerly having resided in the United Kingdom.

The charity makes regular appeals and utilises the funds raised in the furtherance of its stated objectives.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the trust's aims and objectives and in planning future activities and setting the grant making policy for the year.

## **Tomchei Yotzei Anglia**

### **Trustees' Annual Report** *(continued)*

**Year ended 30 June 2025**

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#### **Achievements and performance**

During the year the charity made grants totalling £1,144,936.

The financial results of the charity's activities for the period are fully reflected in the attached Financial Statements together with the notes thereon.

#### **Financial review**

##### **Reserves policy**

The charity only commits to make grants according to available funds. As such it does not require to hold significant reserves. Any surplus funds at the end of the financial year is distributed post year end.

As at 30 June 2025 the charity had £144,957 unrestricted funds.

#### **Plans for future periods**

The trustees plan to continue to make distributions in accordance with their grant making policy and to ensure that the ability to generate sufficient income is maintained to achieve that.

#### **Trustees' responsibilities statement**

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

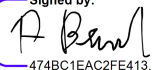
**Tomchei Yotzei Anglia**

**Trustees' Annual Report** *(continued)*

**Year ended 30 June 2025**

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The trustees' annual report was approved on 11 February 2026 and signed on behalf of the board of trustees by:

Signed by:  
  
474BC1EAC2FE413...  
**Mr P Benedikt**  
Trustee

**Tomchei Yotzei Anglia****Independent Auditor's Report to the Members of Tomchei Yotzei Anglia****Year ended 30 June 2025**

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**Opinion**

We have audited the financial statements of Tomchei Yotzei Anglia (the 'charity') for the year ended 30 June 2025 which comprise the statement of financial activities, statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 30 June 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Charities Act 2011.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

**Tomchei Yotzei Anglia****Independent Auditor's Report to the Members of Tomchei Yotzei Anglia** *(continued)***Year ended 30 June 2025**

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**Other information**

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

**Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

**Tomchei Yotzei Anglia****Independent Auditor's Report to the Members of Tomchei Yotzei Anglia** *(continued)***Year ended 30 June 2025**

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**Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We obtained an understanding of the legal and regulatory frameworks that are applicable to the charity through discussion with the trustees and identified financial reporting legislation and charity legislation as being most significant to these financial statements.

We communicated these identified frameworks amongst our audit team and remained alert to any indications of non-compliance throughout the audit. We ensured that the engagement team had sufficient competence and capability to identify or recognise non-compliance with the laws and regulations.

We discussed with the trustees the policies and procedures regarding compliance with these legal and regulatory frameworks.

We assessed the susceptibility of the charity's financial statements to material misstatement due to non-compliance with legal and regulatory frameworks, including how fraud might occur, by enquiry with the trustees during the planning and finalisation phases stages of our audit. The susceptibility to such material misstatement was determined to be low.

Based on this understanding, we designed our audit procedures to identify non-compliance with the identified legal and regulatory frameworks, which were part of our procedures on the related financial statement items.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
  - Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
  - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
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## **Tomchei Yotzei Anglia**

### **Independent Auditor's Report to the Members of Tomchei Yotzei Anglia** *(continued)*

**Year ended 30 June 2025**

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- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

#### **Use of our report**

This report is made solely to the charity's members, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

DocuSigned by:  
  
BC6977A458CD499...

**Cohen Arnold**

Chartered accountants & statutory auditor

New Burlington House

1075 Finchley Road

LONDON

NW11 0PU

11 February 2026

**Tomchei Yotzei Anglia****Statement of Financial Activities****Year ended 30 June 2025**

		2025	2024
		Unrestricted funds	Total funds
	Note	£	£
<b>Income and endowments</b>			
Donations and legacies	4	1,158,938	1,158,938
Investment income	5	—	—
<b>Total income</b>		<u>1,158,938</u>	<u>1,158,938</u>
<b>Expenditure</b>			
Expenditure on raising funds:			
Costs of raising donations and legacies	6	87,671	87,671
Expenditure on charitable activities	7,8	1,154,766	1,154,766
<b>Total expenditure</b>		<u>1,242,437</u>	<u>1,242,437</u>
<b>Net (expenditure)/income and net movement in funds</b>		<u>(83,499)</u>	<u>(83,499)</u>
<b>Reconciliation of funds</b>			
Total funds brought forward		228,456	228,456
<b>Total funds carried forward</b>		<u>144,957</u>	<u>228,456</u>

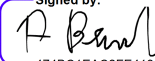
The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

The notes on pages 11 to 15 form part of these financial statements.

**Tomchei Yotzei Anglia**  
**Statement of Financial Position**  
**30 June 2025**

	Note	2025 £	2024 £
<b>Current assets</b>			
Cash at bank and in hand		153,357	235,656
<b>Creditors: amounts falling due within one year</b>	<b>12</b>	8,400	7,200
<b>Net current assets</b>		144,957	228,456
<b>Total assets less current liabilities</b>		144,957	228,456
<b>Net assets</b>		144,957	228,456
<b>Funds of the charity</b>			
Unrestricted funds		144,957	228,456
<b>Total charity funds</b>	<b>13</b>	144,957	228,456

These financial statements were approved by the board of trustees and authorised for issue on 11 February 2026, and are signed on behalf of the board by:

Signed by:  
  
474BC4EAC2FE413  
**Mr P Benedikt**  
Trustee

**Tomchei Yotzei Anglia**  
**Statement of Cash Flows**  
**Year ended 30 June 2025**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Cash flows from operating activities</b>		
Net (expenditure)/income	(83,499)	5
<i>Adjustments for:</i>		
Other interest receivable and similar income	—	(14)
Interest payable and similar charges	830	405
Accrued expenses	1,200	1,200
Cash generated from operations	(81,469)	1,596
Interest paid	(830)	(405)
Interest received	—	14
Net cash (used in)/from operating activities	<u>(82,299)</u>	<u>1,205</u>
<b>Net (decrease)/increase in cash and cash equivalents</b>	<b>(82,299)</b>	<b>1,205</b>
<b>Cash and cash equivalents at beginning of year</b>	<b>235,656</b>	<b>234,451</b>
<b>Cash and cash equivalents at end of year</b>	<b><u>153,357</u></b>	<b><u>235,656</u></b>

The notes on pages 11 to 15 form part of these financial statements.

## **Tomchei Yotzei Anglia**

### **Notes to the Financial Statements**

**Year ended 30 June 2025**

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#### **1. General information**

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 2 Paget Road, London, N16 5NQ.

#### **2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

#### **3. Accounting policies**

##### **Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### **Going concern**

There are no material uncertainties about the charity's ability to continue.

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

**Tomchei Yotzei Anglia****Notes to the Financial Statements** *(continued)***Year ended 30 June 2025**

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**3. Accounting policies** *(continued)***Incoming resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

**Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

**Tomchei Yotzei Anglia****Notes to the Financial Statements** *(continued)***Year ended 30 June 2025****3. Accounting policies** *(continued)***Financial instruments**

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

**4. Donations and legacies**

	Unrestricted Funds £	<b>Total Funds 2025 £</b>	Unrestricted Funds £	Total Funds 2024 £
<b>Donations</b>				
Donations	<u>1,158,938</u>	<u>1,158,938</u>	<u>1,260,394</u>	<u>1,260,394</u>

**5. Investment income**

	Unrestricted Funds £	<b>Total Funds 2025 £</b>	Unrestricted Funds £	Total Funds 2024 £
Bank interest receivable	<u>—</u>	<u>—</u>	<u>14</u>	<u>14</u>

**6. Costs of raising donations and legacies**

	Unrestricted Funds £	<b>Total Funds 2025 £</b>	Unrestricted Funds £	Total Funds 2024 £
Costs of raising donations and legacies				
- Donations	<u>87,671</u>	<u>87,671</u>	<u>77,278</u>	<u>77,278</u>

**7. Expenditure on charitable activities by fund type**

	Unrestricted Funds £	<b>Total Funds 2025 £</b>	Unrestricted Funds £	Total Funds 2024 £
Grants paid	1,144,936	1,144,936	1,174,320	1,174,320
Support costs	<u>9,830</u>	<u>9,830</u>	<u>8,805</u>	<u>8,805</u>
	<u>1,154,766</u>	<u>1,154,766</u>	<u>1,183,125</u>	<u>1,183,125</u>

**Tomchei Yotzei Anglia****Notes to the Financial Statements** *(continued)***Year ended 30 June 2025****8. Expenditure on charitable activities by activity type**

	Activities undertaken directly	Support costs	<b>Total funds 2025</b>	Total fund 2024
	£	£	£	£
Grants paid	1,144,936	830	1,145,766	1,174,725
Governance costs	—	9,000	9,000	8,400
	<u>1,144,936</u>	<u>9,830</u>	<u>1,154,766</u>	<u>1,183,125</u>

**9. Analysis of grants**

	<b>2025</b> £	2024 £
<b>Grants to institutions</b>		
Donations to Tomchei Yotzei Anglia Israel	1,124,630	1,153,000
Other	16,746	17,820
	<u>1,141,376</u>	<u>1,170,820</u>
<b>Grants to individuals</b>		
Grants to individuals	4,190	3,500
Total grants	<u>1,145,566</u>	<u>1,174,320</u>

All grants went to towards the relief of poverty.

**10. Auditors remuneration**

	<b>2025</b> £	2024 £
Fees payable for the audit of the financial statements	<u>7,800</u>	<u>7,200</u>

**11. Trustee remuneration and expenses**

There was no remuneration paid to the trustees. The charity did not meet any individual expenses incurred by the trustees for services provided to the charity.

**12. Creditors: amounts falling due within one year**

	<b>2025</b> £	2024 £
Accruals and deferred income	<u>8,400</u>	<u>7,200</u>



**Tomchei Yotzei Anglia****Notes to the Financial Statements** *(continued)***Year ended 30 June 2025****13. Analysis of charitable funds****Unrestricted funds**

	At 1 July 2024	Income	Expenditure	At 30 June 2025
	£	£	£	£
General funds	<u>228,456</u>	<u>1,158,938</u>	<u>(1,242,437)</u>	<u>144,957</u>

	At 1 July 2023	Income	Expenditure	At 30 June 2024
	£	£	£	£
General funds	<u>228,451</u>	<u>1,260,408</u>	<u>(1,260,403)</u>	<u>228,456</u>

**14. Analysis of net assets between funds**

	Unrestricted Funds	Total Funds 2025
	£	£
Current assets	153,357	153,357
Creditors less than 1 year	<u>(8,400)</u>	<u>(8,400)</u>
<b>Net assets</b>	<u>144,957</u>	<u>144,957</u>

	Unrestricted Funds	Total Funds 2024
	£	£
Current assets	235,656	235,656
Creditors less than 1 year	<u>(7,200)</u>	<u>(7,200)</u>
<b>Net assets</b>	<u>228,456</u>	<u>228,456</u>

**15. Analysis of changes in net debt**

	At 1 Jul 2024	Cash flows	At 30 Jun 2025
	£	£	£
Cash at bank and in hand	<u>235,656</u>	<u>(82,299)</u>	<u>153,357</u>

**16. Related parties**

There were no related party transactions during the period under review.