

KAHAL TOLDOS AVROHOM YITZCHOK

England & Wales · Charity number 1145767

Details

Other names BRITISH FRIENDS OF SASIV

Status Registered

Legal form Trust

Registered 2012-02-06

Register [View on the Charity Commission register](#)

Contact

Address Flat 10
Zemba House
63 Stamford Hill
London
N16 5FE

Phone 07914260183

Email berelbrach@gmail.com

Activities

Objects: THE ADVANCEMENT OF THE ORTHODOX JEWISH FAITH.

Activities: We strive to raise funds by private contributions. We made a fundraising even in June 2012 with a Rabbi from abroad being one of its highlights. We distribute the funds locally such as tuition payments and caring for students needs when otherwise not possible by parents and abroad which included charities in Israel.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- Hackney
- Haringey

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£738,315	£653,037	£83,512	0
2023-12-31	£289,680	£298,970	-	-
2022-12-31	£46,928	£36,404	-	-
2021-12-31	£0	£0	-	-
2020-12-31	£0	£0	-	-

Trustees

Name	Role	Appointed
YISOCHOR BER ROSENBAUM	Chair	2022-03-31
Aron Hoffman		2022-03-31
Shlome Zalmen Kohn		2022-03-31

KAHAL TOLDOS AVROHOM YITZCHOK

England & Wales - Charity number 1145767

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024
FOR
KAHAL TOLDOS AVROHOM YITZCHOK**

Venitt and Greaves
Chartered Accountants
115 Craven Park Road
South Tottenham
London
N15 6BL

KAHAL TOLDOS AVROHOM YITZCHOK

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FOR THE YEAR ENDED 31 DECEMBER 2024**

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KAHAL TOLDOS AVROHOM YITZCHOK

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their report with the financial statements of the charity for the year ended 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

The principal objectives of the charity are:

- a) To advance the Orthodox Jewish religion in accordance with the statement of faith.
- b) To advance education for the public benefit by means or grants to schools, colleges and educational clubs.
- c) To prevent or relieve poverty, sickness and infirmity by providing grants, items and services to individuals in need and/or charities, or other organisations working to prevent or relieve poverty.

Significant activities

The financial results of the charity's activities for the period ended 31st December 2024 are fully reflected in the attached financial statements together with the notes thereon.

The trustees are satisfied with the results and activities of the company for the year and do not anticipate any significant changes in the forthcoming year.

Public benefit

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

Grantmaking

Grants are made at the discretion of the trustees and in accordance with the principal objectives of the company. Grants other than for the advancement of the Orthodox Jewish faith are only made to registered charities and all applications receive the fullest and most careful consideration.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

During the year under review, the charity received income totalling £738,315 (2023: £289,680) and spent £651,597 (2023: £298,010) on charitable activities in line with its charitable objectives.

FINANCIAL REVIEW

Reserves policy

The reserves policy is to ensure that there is a sufficient stream of income to meet the ongoing calls made on the charity including the possibility of providing capital assets for the needs of charitable institutions.

Going concern

The Trustees plan to continue to make distributions in accordance with their grant making policy and to ensure that an appropriate level of reserves is maintained.

FUTURE PLANS

The charity intends to carry on its policy of making grants in pursuant of its objects, and continue its activities, as outlined above, for the foreseeable future.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a trust deed and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

It is not currently the intention of the trustees of the charity to appoint new trustees. Should this situation change in the future, the trustees will apply suitable recruitment and training procedures.

KAHAL TOLDOS AVROHOM YITZCHOK

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024**

STRUCTURE, GOVERNANCE AND MANAGEMENT

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.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1145767

Principal address

Flat 10
Zemba House
63 Stamford Hill
London
N16 5FE

Trustees

Y B Rosenbaum
A Hoffman
S Z Kohn

Independent Examiner

Venitt and Greaves
Chartered Accountants
115 Craven Park Road
South Tottenham
London
N15 6BL

Approved by order of the board of trustees on 29 October 2025 and signed on its behalf by:

A Hoffman - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
KAHAL TOLDOS AVROHOM YITZCHOK**

Independent examiner's report to the trustees of KAHAL TOLDOS AVROHOM YITZCHOK

I report to the charity trustees on my examination of the accounts of KAHAL TOLDOS AVROHOM YITZCHOK (the Trust) for the year ended 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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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.

M A Venitt, A.C.A

Venitt and Greaves
Chartered Accountants
115 Craven Park Road
South Tottenham
London
N15 6BL

29 October 2025

KAHAL TOLDOS AVROHOM YITZCHOK

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024**

	Notes	31.12.24 Unrestricted funds £	31.12.23 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	738,315	289,680
EXPENDITURE ON			
Charitable activities	3		
Charitable activities		651,597	298,010
Other		1,440	960
Total		<u>653,037</u>	<u>298,970</u>
NET INCOME/(EXPENDITURE)		85,278	(9,290)
RECONCILIATION OF FUNDS			
Total funds brought forward		(1,766)	7,524
TOTAL FUNDS CARRIED FORWARD		<u><u>83,512</u></u>	<u><u>(1,766)</u></u>

The notes form part of these financial statements

KAHAL TOLDOS AVROHOM YITZCHOK

**BALANCE SHEET
31 DECEMBER 2024**

	Notes	31.12.24 Unrestricted funds £	31.12.23 Total funds £
CURRENT ASSETS			
Cash at bank		86,812	94
CREDITORS			
Amounts falling due within one year	8	(3,300)	(1,860)
NET CURRENT ASSETS/(LIABILITIES)		<u>83,512</u>	<u>(1,766)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		83,512	(1,766)
NET ASSETS/(LIABILITIES)		<u>83,512</u>	<u>(1,766)</u>
FUNDS			
Unrestricted funds	9	<u>83,512</u>	<u>(1,766)</u>
TOTAL FUNDS		<u>83,512</u>	<u>(1,766)</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 29 October 2025 and were signed on its behalf by:

A Hoffman - Trustee

S Z Kohn - Trustee

Y B Rosenbaum - Trustee

KAHAL TOLDOS AVROHOM YITZCHOK

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2024**

	Notes	31.12.24 £	31.12.23 £
Cash flows from operating activities			
Cash generated from operations	1	86,718	88
Net cash provided by operating activities		<u>86,718</u>	<u>88</u>
Change in cash and cash equivalents in the reporting period		<u>86,718</u>	<u>88</u>
Cash and cash equivalents at the beginning of the reporting period		<u>94</u>	<u>6</u>
Cash and cash equivalents at the end of the reporting period		<u><u>86,812</u></u>	<u><u>94</u></u>

The notes form part of these financial statements

KAHAL TOLDOS AVROHOM YITZCHOK

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2024**

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.12.24	31.12.23
	£	£
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	85,278	(9,290)
Adjustments for:		
Decrease in debtors	-	8,418
Increase in creditors	1,440	960
	<u>86,718</u>	<u>88</u>
Net cash provided by operations	<u><u>86,718</u></u>	<u><u>88</u></u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.24	Cash flow	At 31.12.24
	£	£	£
Net cash			
Cash at bank	94	86,718	86,812
	<u>94</u>	<u>86,718</u>	<u>86,812</u>
	<u>94</u>	<u>86,718</u>	<u>86,812</u>
Total	<u><u>94</u></u>	<u><u>86,718</u></u>	<u><u>86,812</u></u>

KAHAL TOLDOS AVROHOM YITZCHOK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 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.

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. DONATIONS AND LEGACIES

	31.12.24	31.12.23
	£	£
Donations	738,315	289,680
	<u>738,315</u>	<u>289,680</u>

KAHAL TOLDOS AVROHOM YITZCHOK

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities (see note 4) £	Totals £
Charitable activities	503,748	147,849	651,597
	<u>503,748</u>	<u>147,849</u>	<u>651,597</u>

4. GRANTS PAYABLE

	31.12.24 £	31.12.23 £
Charitable activities	147,849	296,710
	<u>147,849</u>	<u>296,710</u>

5. SUPPORT COSTS

		Governance costs £
Other resources expended		1,440
		<u>1,440</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Trustees' expenses

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

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

		Unrestricted funds £
INCOME AND ENDOWMENTS FROM		
Donations and legacies		289,680
		<u>289,680</u>
EXPENDITURE ON		
Charitable activities		
Charitable activities		298,010
Other		960
		<u>298,970</u>
Total		<u>298,970</u>
NET INCOME/(EXPENDITURE)		(9,290)
RECONCILIATION OF FUNDS		
Total funds brought forward		7,524

KAHAL TOLDOS AVROHOM YITZCHOK

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted
funds
£

TOTAL FUNDS CARRIED FORWARD

(1,766)

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.24	31.12.23
	£	£
Other creditors	3,300	1,860
	<u>3,300</u>	<u>1,860</u>

9. MOVEMENT IN FUNDS

	At 1.1.24	Net movement in funds	At
	£	£	31.12.24
			£
Unrestricted funds			
General fund	(1,766)	85,278	83,512
	<u>(1,766)</u>	<u>85,278</u>	<u>83,512</u>
TOTAL FUNDS	<u>(1,766)</u>	<u>85,278</u>	<u>83,512</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	738,315	(653,037)	85,278
	<u>738,315</u>	<u>(653,037)</u>	<u>85,278</u>
TOTAL FUNDS	<u>738,315</u>	<u>(653,037)</u>	<u>85,278</u>

Comparatives for movement in funds

	At 1.1.23	Net movement in funds	At
	£	£	31.12.23
			£
Unrestricted funds			
General fund	7,524	(9,290)	(1,766)
	<u>7,524</u>	<u>(9,290)</u>	<u>(1,766)</u>
TOTAL FUNDS	<u>7,524</u>	<u>(9,290)</u>	<u>(1,766)</u>

KAHAL TOLDOS AVROHOM YITZCHOK

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	289,680	(298,970)	(9,290)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>289,680</u>	<u>(298,970)</u>	<u>(9,290)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.23 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	7,524	75,988	83,512
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>7,524</u>	<u>75,988</u>	<u>83,512</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 £
Unrestricted funds			
General fund	1,027,995	(952,007)	75,988
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>1,027,995</u>	<u>(952,007)</u>	<u>75,988</u>

10. RELATED PARTY DISCLOSURES

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

KAHAL TOLDOS AVROHOM YITZCHOK

England & Wales - Charity number 1145767

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023
FOR
KAHAL TOLDOS AVROHOM YITZCHOK**

Venitt and Greaves
Chartered Accountants
115 Craven Park Road
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London
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KAHAL TOLDOS AVROHOM YITZCHOK

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

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KAHAL TOLDOS AVROHOM YITZCHOK

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. 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 principal objectives of the charity are:

- a) To advance the Orthodox Jewish religion in accordance with the statement of faith.
- b) To advance education for the public benefit by means or grants to schools, colleges and educational clubs.
- c) To prevent or relieve poverty, sickness and infirmity by providing grants, items and services to individuals in need and/or charities, or other organisations working to prevent or relieve poverty.

Significant activities

The financial results of the charity's activities for the period ended 31st December 2023 are fully reflected in the attached financial statements together with the notes thereon.

The trustees are satisfied with the results and activities of the company for the year and do not anticipate any significant changes in the forthcoming year.

Public benefit

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

Grantmaking

Grants are made at the discretion of the trustees and in accordance with the principal objectives of the company. Grants other than for the advancement of the Orthodox Jewish faith are only made to registered charities and all applications receive the fullest and most careful consideration.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During the year under review, the charity received income totalling £289,680 (2022: £46,927) and spent £298,010 (2022: £38,493) on charitable activities in line with its charitable objectives.

FINANCIAL REVIEW

Reserves policy

The reserves policy is to ensure that there is a sufficient stream of income to meet the ongoing calls made on the charity including the possibility of providing capital assets for the needs of charitable institutions.

Going concern

The Trustees plan to continue to make distributions in accordance with their grant making policy and to ensure that an appropriate level of reserves is maintained.

FUTURE PLANS

The charity intends to carry on its policy of making grants in pursuant of its objects, and continue its activities, as outlined above, for the foreseeable future.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a trust deed and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

It is not currently the intention of the trustees of the charity to appoint new trustees. Should this situation change in the future, the trustees will apply suitable recruitment and training procedures.

KAHAL TOLDOS AVROHOM YITZCHOK

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

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.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1145767

Principal address

Flat 10
Zemba House
63 Stamford Hill
London
N16 5FE

Trustees

Y B Rosenbaum
A Hoffman
S Z Kohn

Independent Examiner

Venitt and Greaves
Chartered Accountants
115 Craven Park Road
South Tottenham
London
N15 6BL

Approved by order of the board of trustees on 11 July 2024 and signed on its behalf by:

A Hoffman - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
KAHAL TOLDOS AVROHOM YITZCHOK**

Independent examiner's report to the trustees of KAHAL TOLDOS AVROHOM YITZCHOK

I report to the charity trustees on my examination of the accounts of KAHAL TOLDOS AVROHOM YITZCHOK (the Trust) for the year ended 31 December 2023.

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').

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Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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.

M A Venitt, A.C.A

Venitt and Greaves
Chartered Accountants
115 Craven Park Road
South Tottenham
London
N15 6BL

11 July 2024

KAHAL TOLDOS AVROHOM YITZCHOK

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Notes	31.12.23 Unrestricted funds £	31.12.22 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		289,680	46,927
		<hr/>	<hr/>
EXPENDITURE ON			
Charitable activities			
Charitable activities		298,010	38,493
Other		960	910
		<hr/>	<hr/>
Total		298,970	39,403
		<hr/>	<hr/>
NET INCOME/(EXPENDITURE)		(9,290)	7,524
 RECONCILIATION OF FUNDS			
Total funds brought forward		7,524	-
		<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD		<u>(1,766)</u>	<u>7,524</u>

The notes form part of these financial statements

KAHAL TOLDOS AVROHOM YITZCHOK

**BALANCE SHEET
31 DECEMBER 2023**

	Notes	31.12.23 Unrestricted funds £	31.12.22 Total funds £
CURRENT ASSETS			
Debtors	4	-	8,418
Cash at bank		94	6
		<u>94</u>	<u>8,424</u>
CREDITORS			
Amounts falling due within one year	5	(1,860)	(900)
		<u>(1,766)</u>	<u>7,524</u>
NET CURRENT ASSETS/(LIABILITIES)			
		<u>(1,766)</u>	<u>7,524</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>(1,766)</u>	<u>7,524</u>
NET ASSETS/(LIABILITIES)			
		<u>(1,766)</u>	<u>7,524</u>
FUNDS			
Unrestricted funds	6	(1,766)	7,524
		<u>(1,766)</u>	<u>7,524</u>
TOTAL FUNDS			
		<u>(1,766)</u>	<u>7,524</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 11 July 2024 and were signed on its behalf by:

A Hoffman - Trustee

S Z Kohn - Trustee

Y B Rosenbaum - Trustee

The notes form part of these financial statements

KAHAL TOLDOS AVROHOM YITZCHOK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

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 December 2023 nor for the year ended 31 December 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

KAHAL TOLDOS AVROHOM YITZCHOK

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	46,927
EXPENDITURE ON	
Charitable activities	
Charitable activities	38,493
Other	910
Total	<u>39,403</u>
NET INCOME	7,524
TOTAL FUNDS CARRIED FORWARD	<u><u>7,524</u></u>

4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.23 £	31.12.22 £
Other debtors	-	8,418
	<u> </u>	<u> </u>

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.23 £	31.12.22 £
Other creditors	1,860	900
	<u> </u>	<u> </u>

6. MOVEMENT IN FUNDS

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	7,524	(9,290)	(1,766)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>7,524</u>	<u>(9,290)</u>	<u>(1,766)</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	289,680	(298,970)	(9,290)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>289,680</u>	<u>(298,970)</u>	<u>(9,290)</u>

KAHAL TOLDOS AVROHOM YITZCHOK

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

6. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	-	7,524	7,524
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>-</u>	<u>7,524</u>	<u>7,524</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	46,927	(39,403)	7,524
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>46,927</u>	<u>(39,403)</u>	<u>7,524</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.22 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	-	(1,766)	(1,766)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>-</u>	<u>(1,766)</u>	<u>(1,766)</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 £
Unrestricted funds			
General fund	336,607	(338,373)	(1,766)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>336,607</u>	<u>(338,373)</u>	<u>(1,766)</u>

KAHAL TOLDOS AVROHOM YITZCHOK

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

7. RELATED PARTY DISCLOSURES

During the period the charity received donations from Revach Vehazola Trust that amounted to £24,000 (2022: £17,710). The charity and Revach Vehazola Trust share a common trustee.

During the period the charity paid donations to Revach Vehazola Trust that amounted to £180 (2022: £120). The charity and Revach Vehazola Trust share a common trustee.

KAHAL TOLDOS AVROHOM YITZCHOK

England & Wales - Charity number 1145767

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023
FOR
KAHAL TOLDOS AVROHOM YITZCHOK**

Venitt and Greaves
Chartered Accountants
115 Craven Park Road
South Tottenham
London
N15 6BL

KAHAL TOLDOS AVROHOM YITZCHOK

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

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KAHAL TOLDOS AVROHOM YITZCHOK

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. 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 principal objectives of the charity are:

- a) To advance the Orthodox Jewish religion in accordance with the statement of faith.
- b) To advance education for the public benefit by means or grants to schools, colleges and educational clubs.
- c) To prevent or relieve poverty, sickness and infirmity by providing grants, items and services to individuals in need and/or charities, or other organisations working to prevent or relieve poverty.

Significant activities

The financial results of the charity's activities for the period ended 31st December 2023 are fully reflected in the attached financial statements together with the notes thereon.

The trustees are satisfied with the results and activities of the company for the year and do not anticipate any significant changes in the forthcoming year.

Public benefit

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

Grantmaking

Grants are made at the discretion of the trustees and in accordance with the principal objectives of the company. Grants other than for the advancement of the Orthodox Jewish faith are only made to registered charities and all applications receive the fullest and most careful consideration.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During the year under review, the charity received income totalling £289,680 (2022: £46,927) and spent £298,010 (2022: £38,493) on charitable activities in line with its charitable objectives.

FINANCIAL REVIEW

Reserves policy

The reserves policy is to ensure that there is a sufficient stream of income to meet the ongoing calls made on the charity including the possibility of providing capital assets for the needs of charitable institutions.

Going concern

The Trustees plan to continue to make distributions in accordance with their grant making policy and to ensure that an appropriate level of reserves is maintained.

FUTURE PLANS

The charity intends to carry on its policy of making grants in pursuant of its objects, and continue its activities, as outlined above, for the foreseeable future.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a trust deed and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

It is not currently the intention of the trustees of the charity to appoint new trustees. Should this situation change in the future, the trustees will apply suitable recruitment and training procedures.

KAHAL TOLDOS AVROHOM YITZCHOK

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

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.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1145767

Principal address

Flat 10
Zemba House
63 Stamford Hill
London
N16 5FE

Trustees

Y B Rosenbaum
A Hoffman
S Z Kohn

Independent Examiner

Venitt and Greaves
Chartered Accountants
115 Craven Park Road
South Tottenham
London
N15 6BL

Approved by order of the board of trustees on 11 July 2024 and signed on its behalf by:

A Hoffman - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
KAHAL TOLDOS AVROHOM YITZCHOK**

Independent examiner's report to the trustees of KAHAL TOLDOS AVROHOM YITZCHOK

I report to the charity trustees on my examination of the accounts of KAHAL TOLDOS AVROHOM YITZCHOK (the Trust) for the year ended 31 December 2023.

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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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.

M A Venitt, A.C.A

Venitt and Greaves
Chartered Accountants
115 Craven Park Road
South Tottenham
London
N15 6BL

11 July 2024

KAHAL TOLDOS AVROHOM YITZCHOK

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Notes	31.12.23 Unrestricted funds £	31.12.22 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		289,680	46,927
EXPENDITURE ON			
Charitable activities			
Charitable activities		298,010	38,493
Other		960	910
Total		<u>298,970</u>	<u>39,403</u>
NET INCOME/(EXPENDITURE)		(9,290)	7,524
RECONCILIATION OF FUNDS			
Total funds brought forward		7,524	-
TOTAL FUNDS CARRIED FORWARD		<u><u>(1,766)</u></u>	<u><u>7,524</u></u>

The notes form part of these financial statements

KAHAL TOLDOS AVROHOM YITZCHOK

**BALANCE SHEET
31 DECEMBER 2023**

	Notes	31.12.23 Unrestricted funds £	31.12.22 Total funds £
CURRENT ASSETS			
Debtors	4	-	8,418
Cash at bank		94	6
		<u>94</u>	<u>8,424</u>
CREDITORS			
Amounts falling due within one year	5	(1,860)	(900)
		<u>(1,766)</u>	<u>7,524</u>
NET CURRENT ASSETS/(LIABILITIES)			
		<u>(1,766)</u>	<u>7,524</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>(1,766)</u>	<u>7,524</u>
NET ASSETS/(LIABILITIES)			
		<u>(1,766)</u>	<u>7,524</u>
FUNDS			
Unrestricted funds	6	(1,766)	7,524
		<u>(1,766)</u>	<u>7,524</u>
TOTAL FUNDS			
		<u>(1,766)</u>	<u>7,524</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 11 July 2024 and were signed on its behalf by:

A Hoffman - Trustee

S Z Kohn - Trustee

Y B Rosenbaum - Trustee

The notes form part of these financial statements

KAHAL TOLDOS AVROHOM YITZCHOK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

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 December 2023 nor for the year ended 31 December 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

KAHAL TOLDOS AVROHOM YITZCHOK

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	46,927
EXPENDITURE ON	
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Other debtors	-	8,418
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6. MOVEMENT IN FUNDS

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
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TOTAL FUNDS	<u>7,524</u>	<u>(9,290)</u>	<u>(1,766)</u>

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

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General fund	289,680	(298,970)	(9,290)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>289,680</u>	<u>(298,970)</u>	<u>(9,290)</u>

KAHAL TOLDOS AVROHOM YITZCHOK

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

6. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	-	7,524	7,524
TOTAL FUNDS	<u>-</u>	<u>7,524</u>	<u>7,524</u>

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

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General fund	46,927	(39,403)	7,524
TOTAL FUNDS	<u>46,927</u>	<u>(39,403)</u>	<u>7,524</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.22 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	-	(1,766)	(1,766)
TOTAL FUNDS	<u>-</u>	<u>(1,766)</u>	<u>(1,766)</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 £
Unrestricted funds			
General fund	336,607	(338,373)	(1,766)
TOTAL FUNDS	<u>336,607</u>	<u>(338,373)</u>	<u>(1,766)</u>

KAHAL TOLDOS AVROHOM YITZCHOK

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

7. RELATED PARTY DISCLOSURES

During the period the charity received donations from Revach Vehazola Trust that amounted to £24,000 (2022: £17,710). The charity and Revach Vehazola Trust share a common trustee.

During the period the charity paid donations to Revach Vehazola Trust that amounted to £180 (2022: £120). The charity and Revach Vehazola Trust share a common trustee.