

# TOMCHIM

England & Wales · Charity number 1182293

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2019-03-04

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

## Contact

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**Address** 70 Pulford Road  
London  
N15 6SR

**Phone** 02088808013

**Email** [mv@mailvg.com](mailto:mv@mailvg.com)

## Activities

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**Objects:** THE ADVANCEMENT OF THE ORTHODOX JEWISH RELIGION FOR THE PUBLIC BENEFIT BY PROVIDING GRANTS TO SYNAGOGUES AND OTHER RELIGIOUS CHARITIES FOR THE PROVISION OF RELIGIOUS OBJECTS, PRAYER BOOKS AND OTHER RELIGIOUS STUDY BOOKS, AND FOR THE PUBLIC CELEBRATION OF RELIGIOUS FESTIVALS. THE ADVANCEMENT OF ORTHODOX JEWISH EDUCATION AND EDUCATION IN GENERAL BY PROVIDING GRANTS TO EDUCATIONAL INSTITUTIONS. THE RELIEF OF POVERTY BY PROVIDING GRANTS TO OTHER CHARITIES WORKING TO PREVENT OR RELIEVE POVERTY. THE RELIEF OF SICKNESS AND INFIRMITY BY PROVIDING GRANTS TO OTHER CHARITIES WORKING TO RELIEVE SICKNESS AND INFIRMITY.

**Activities:** Making grants to individuals and organisations for Education/Training, Disability, The prevention or relief of poverty, Religious activities, Other Charitable Purposes.

## Classification

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- **How:** Makes Grants To Individuals, Makes Grants To Organisations
- **What:** Education/training, Disability, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** People With Disabilities, Other Charities Or Voluntary Bodies

## Geography

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- Throughout England

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£251,802	£251,612	-	-
2024-03-31	£143,965	£142,322	-	-
2023-03-31	£142,927	£141,851	-	-
2022-03-31	£93,253	£96,791	-	-
2021-03-31	£31,211	£36,688	-	-

## Trustees

Name	Role	Appointed
<b>AVRUHOM POSEN</b>	Chair	2017-10-30
SHLOIME FISCHER		2017-10-30
ZALMAN POSEN		2017-10-30

**TOMCHIM**

England & Wales - Charity number 1182293

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# Accounts

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**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025  
FOR  
TOMCHIM  
CHARITABLE INCORPORATED ORGANISATION  
(C.I.O)**

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

**TOMCHIM  
CHARITABLE INCORPORATED ORGANISATION  
(C.I.O)**

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FOR THE YEAR ENDED 31 MARCH 2025**

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**TOMCHIM  
CHARITABLE INCORPORATED ORGANISATION  
(C.I.O)**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2025**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The advancement of the Orthodox Jewish religion, Orthodox Jewish education and education in general. The relief of poverty, sickness and infirmity for the public benefit.

**Significant activities**

The financial results of the Company's activities for the period ended 31 March 2025 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 have taken due heed of their obligations relating to Public Benefit Duty affecting charities, as well as to their obligations under the Equalities Act 2010. The Trustees are satisfied that they meet their obligations.

**Grantmaking**

Grants are made at the discretion of the trustees and in accordance with the principal objectives of the charity.

**Volunteers**

The charity is ran solely by volunteers and the Trustees, none of the charity's work was undertaken by paid employees in the period.

**ACHIEVEMENTS AND PERFORMANCE**

**Charitable activities**

The main sources of income for the charity are donations from various institutions and individuals. During the year the charity made donations for the relief of poverty.

The charity's income from the year amounted to £251,802 (2024: £143,965). The total donations paid by the charity during the year amounted to £250,652 (2024: £141,500).

**FINANCIAL REVIEW**

**Reserves policy**

The reserves policy is to ensure that there is a sufficient stream of income to meet the working capital of the charity.

**Going concern**

The trustees have a reasonable expectation that the charity has adequate support to continue operational existence for the foreseeable future. For this reason, the charity has adopted the going concern basis of accounting in preparing the annual financial statements.

**FUTURE PLANS**

The future goals of the charity are to continue carrying out its objectives.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

Tomchim is a Charitable Incorporated Organisation (CIO), registered with the Charity Commission and governed by its constitution dated 4th March 2019.

**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.

**TOMCHIM  
CHARITABLE INCORPORATED ORGANISATION  
(C.I.O)**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2025**

**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**

1182293

**Principal address**

70 Pulford Road  
London  
N15 6SR

**Trustees**

Z Posen  
A Posen  
S Fischer

**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 27 January 2026 and signed on its behalf by:

A Posen - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
TOMCHIM  
CHARITABLE INCORPORATED ORGANISATION  
(C.I.O)**

**Independent examiner's report to the trustees of TOMCHIM CHARITABLE INCORPORATED ORGANISATION (C.I.O)**

I report to the charity trustees on my examination of the accounts of TOMCHIM CHARITABLE INCORPORATED ORGANISATION (C.I.O) (the Trust) for the year ended 31 March 2025.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

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

27 January 2026

**TOMCHIM  
CHARITABLE INCORPORATED ORGANISATION  
(C.I.O)**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	31.3.25 Unrestricted fund £	31.3.24 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		251,802	143,965
		<hr/>	<hr/>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
General fund		250,652	141,602
Other		960	720
		<hr/>	<hr/>
<b>Total</b>		251,612	142,322
		<hr/>	<hr/>
<b>NET INCOME</b>		190	1,643
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		2,195	552
		<hr/>	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>		2,385	2,195
		<hr/> <hr/>	<hr/> <hr/>

The notes form part of these financial statements

**TOMCHIM  
CHARITABLE INCORPORATED ORGANISATION  
(C.I.O)**

**BALANCE SHEET  
31 MARCH 2025**

	Notes	31.3.25 Unrestricted fund £	31.3.24 Total funds £
<b>CURRENT ASSETS</b>			
Cash at bank		3,345	2,915
<b>CREDITORS</b>			
Amounts falling due within one year	4	(960)	(720)
<b>NET CURRENT ASSETS</b>		<u>2,385</u>	<u>2,195</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		2,385	2,195
<b>NET ASSETS</b>		<u>2,385</u>	<u>2,195</u>
<b>FUNDS</b>			
Unrestricted funds	5	<u>2,385</u>	<u>2,195</u>
<b>TOTAL FUNDS</b>		<u>2,385</u>	<u>2,195</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 27 January 2026 and were signed on its behalf by:

S Fischer - Trustee

A Posen - Trustee

Z Posen - Trustee

**TOMCHIM  
CHARITABLE INCORPORATED ORGANISATION  
(C.I.O)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**Governance costs**

Governance costs are associated with the governance arrangements of the charity and relate to the general running of the charity. These costs include audit, legal advice for Trustees and costs associated with meeting constitutional and statutory requirements such as the cost of Trustee meetings and the preparation of the statutory accounts.

**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.

**TOMCHIM  
CHARITABLE INCORPORATED ORGANISATION  
(C.I.O)**

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

**2. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	143,965
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
General fund	141,602
Other	720
<b>Total</b>	<u>142,322</u>
<b>NET INCOME</b>	1,643
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	552
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>2,195</u></u>

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

	31.3.25 £	31.3.24 £
Other creditors	960	720
	<u>960</u>	<u>720</u>

**5. MOVEMENT IN FUNDS**

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
<b>Unrestricted funds</b>			
General fund	2,195	190	2,385
	<u>2,195</u>	<u>190</u>	<u>2,385</u>
<b>TOTAL FUNDS</b>	<u><u>2,195</u></u>	<u><u>190</u></u>	<u><u>2,385</u></u>

**TOMCHIM  
CHARITABLE INCORPORATED ORGANISATION  
(C.I.O)**

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

**5. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	251,802	(251,612)	190
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>251,802</u>	<u>(251,612)</u>	<u>190</u>

**Comparatives for movement in funds**

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
General fund	552	1,643	2,195
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>552</u>	<u>1,643</u>	<u>2,195</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	143,965	(142,322)	1,643
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>143,965</u>	<u>(142,322)</u>	<u>1,643</u>

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

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
<b>Unrestricted funds</b>			
General fund	552	1,833	2,385
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>552</u>	<u>1,833</u>	<u>2,385</u>

**TOMCHIM  
CHARITABLE INCORPORATED ORGANISATION  
(C.I.O)**

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

**5. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	395,767	(393,934)	1,833
<b>TOTAL FUNDS</b>	<u>395,767</u>	<u>(393,934)</u>	<u>1,833</u>

**6. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2025.

**TOMCHIM**

England & Wales - Charity number 1182293

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# Accounts

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**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024  
FOR  
TOMCHIM  
CHARITABLE INCORPORATED ORGANISATION  
(C.I.O)**

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

**TOMCHIM  
CHARITABLE INCORPORATED ORGANISATION  
(C.I.O)**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

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**TOMCHIM**  
**CHARITABLE INCORPORATED ORGANISATION**  
**(C.I.O)**

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

The trustees present their report with the financial statements of the charity for the year ended 31 March 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 advancement of the Orthodox Jewish religion, Orthodox Jewish education and education in general. The relief of poverty, sickness and infirmity for the public benefit.

**Significant activities**

The financial results of the Company's activities for the period ended 31 March 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 have taken due heed of their obligations relating to Public Benefit Duty affecting charities, as well as to their obligations under the Equalities Act 2010. The Trustees are satisfied that they meet their obligations.

**Grantmaking**

Grants are made at the discretion of the trustees and in accordance with the principal objectives of the charity.

**Volunteers**

The charity is ran solely by volunteers and the Trustees, none of the charity's work was undertaken by paid employees in the period.

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

The main sources of income for the charity are donations from various institutions and individuals. During the year the charity made donations for the relief of poverty.

The charity's income from the year amounted to £143,965 (2023: £142,927). The total donations paid by the charity during the year amounted to £141,500 (2023: £141,000).

**FINANCIAL REVIEW**

**Reserves policy**

The reserves policy is to ensure that there is a sufficient stream of income to meet the working capital of the charity.

**Going concern**

The trustees have a reasonable expectation that the charity has adequate support to continue operational existence for the foreseeable future. For this reason, the charity has adopted the going concern basis of accounting in preparing the annual financial statements.

**FUTURE PLANS**

The future goals of the charity are to continue carrying out its objectives.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

Tomchim is a Charitable Incorporated Organisation (CIO), registered with the Charity Commission and governed by its constitution dated 4th March 2019.

**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.

**TOMCHIM  
CHARITABLE INCORPORATED ORGANISATION  
(C.I.O)**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 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**

1182293

**Principal address**

70 Pulford Road  
London  
N15 6SR

**Trustees**

Z Posen  
A Posen  
S Fischer

**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 21 November 2024 and signed on its behalf by:

A Posen - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
TOMCHIM  
CHARITABLE INCORPORATED ORGANISATION  
(C.I.O)**

**Independent examiner's report to the trustees of TOMCHIM CHARITABLE INCORPORATED ORGANISATION (C.I.O)**

I report to the charity trustees on my examination of the accounts of TOMCHIM CHARITABLE INCORPORATED ORGANISATION (C.I.O) (the Trust) for the year ended 31 March 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.

M A VENITT, A.C.A

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

21 November 2024

**TOMCHIM  
CHARITABLE INCORPORATED ORGANISATION  
(C.I.O)**

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

	Notes	31.3.24 Unrestricted fund £	31.3.23 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		143,965	142,927
		<hr/>	<hr/>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
General fund		141,602	141,131
Other		720	720
		<hr/>	<hr/>
<b>Total</b>		142,322	141,851
		<hr/>	<hr/>
<b>NET INCOME</b>		1,643	1,076
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		552	(524)
		<hr/>	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>		2,195	552
		<hr/> <hr/>	<hr/> <hr/>

The notes form part of these financial statements

**TOMCHIM  
CHARITABLE INCORPORATED ORGANISATION  
(C.I.O)**

**BALANCE SHEET  
31 MARCH 2024**

	Notes	31.3.24 Unrestricted fund £	31.3.23 Total funds £
<b>CURRENT ASSETS</b>			
Cash at bank		2,915	1,272
<b>CREDITORS</b>			
Amounts falling due within one year	4	(720)	(720)
<b>NET CURRENT ASSETS</b>		<u>2,195</u>	<u>552</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		2,195	552
<b>NET ASSETS</b>		<u>2,195</u>	<u>552</u>
<b>FUNDS</b>			
Unrestricted funds	5	<u>2,195</u>	<u>552</u>
<b>TOTAL FUNDS</b>		<u>2,195</u>	<u>552</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 21 November 2024 and were signed on its behalf by:

S Fischer - Trustee

A Posen - Trustee

Z Posen - Trustee

The notes form part of these financial statements

**TOMCHIM  
CHARITABLE INCORPORATED ORGANISATION  
(C.I.O)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 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.

**Governance costs**

Governance costs are associated with the governance arrangements of the charity and relate to the general running of the charity. These costs include audit, legal advice for Trustees and costs associated with meeting constitutional and statutory requirements such as the cost of Trustee meetings and the preparation of the statutory accounts.

**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.

**TOMCHIM  
CHARITABLE INCORPORATED ORGANISATION  
(C.I.O)**

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

**2. TRUSTEES' REMUNERATION AND BENEFITS**

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

**Trustees' expenses**

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

**3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	142,927
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
General fund	141,131
Other	720
<b>Total</b>	<u>141,851</u>
<b>NET INCOME</b>	1,076
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	(524)
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>552</u></u>

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

	31.3.24 £	31.3.23 £
Other creditors	720	720
	<u>720</u>	<u>720</u>

**5. MOVEMENT IN FUNDS**

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
General fund	552	1,643	2,195
	<u>552</u>	<u>1,643</u>	<u>2,195</u>
<b>TOTAL FUNDS</b>	<u><u>552</u></u>	<u><u>1,643</u></u>	<u><u>2,195</u></u>

**TOMCHIM  
CHARITABLE INCORPORATED ORGANISATION  
(C.I.O)**

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

**5. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	143,965	(142,322)	1,643
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>143,965</u>	<u>(142,322)</u>	<u>1,643</u>

**Comparatives for movement in funds**

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	(524)	1,076	552
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>(524)</u>	<u>1,076</u>	<u>552</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	142,927	(141,851)	1,076
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>142,927</u>	<u>(141,851)</u>	<u>1,076</u>

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

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
General fund	(524)	2,719	2,195
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>(524)</u>	<u>2,719</u>	<u>2,195</u>

**TOMCHIM  
CHARITABLE INCORPORATED ORGANISATION  
(C.I.O)**

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

**5. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	286,892	(284,173)	2,719
<b>TOTAL FUNDS</b>	<u>286,892</u>	<u>(284,173)</u>	<u>2,719</u>

**6. RELATED PARTY DISCLOSURES**

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

**TOMCHIM**

England & Wales - Charity number 1182293

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# Accounts

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**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023  
FOR  
TOMCHIM  
CHARITABLE INCORPORATED ORGANISATION  
(C.I.O)**

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

**TOMCHIM  
CHARITABLE INCORPORATED ORGANISATION  
(C.I.O)**

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FOR THE YEAR ENDED 31 MARCH 2023**

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**TOMCHIM**  
**CHARITABLE INCORPORATED ORGANISATION**  
**(C.I.O)**

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

The trustees present their report with the financial statements of the charity for the year ended 31 March 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 advancement of the Orthodox Jewish religion, Orthodox Jewish education and education in general. The relief of poverty, sickness and infirmity for the public benefit.

**Significant activities**

The financial results of the Company's activities for the period ended 31 March 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 have taken due heed of their obligations relating to Public Benefit Duty affecting charities, as well as to their obligations under the Equalities Act 2010. The Trustees are satisfied that they meet their obligations.

**Grantmaking**

Grants are made at the discretion of the trustees and in accordance with the principal objectives of the charity.

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

The main sources of income for the charity are donations from various institutions and individuals. During the year the charity made donations for the relief of poverty.

The charity's income from the year amounted to £142,927 (2022: £93,253). The total donations made by the charity during the year amounted to £141,131 (2022: £96,000).

**FINANCIAL REVIEW**

**Reserves policy**

The reserves policy is to ensure that there is a sufficient stream of income to meet the working capital of the charity.

**FUTURE PLANS**

The future goals of the charity are to continue carrying out its objectives.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

Tomchim is a Charitable Incorporated Organisation (CIO), registered with the Charity Commission and governed by its constitution dated 4th March 2019.

**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.

**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**

1182293

**TOMCHIM  
CHARITABLE INCORPORATED ORGANISATION  
(C.I.O)**

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

**Principal address**

70 Pulford Road  
London  
N15 6SR

**Trustees**

Z Posen  
A Posen  
S Fischer

**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 28 December 2023 and signed on its behalf by:

A Posen - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
TOMCHIM  
CHARITABLE INCORPORATED ORGANISATION  
(C.I.O)**

**Independent examiner's report to the trustees of TOMCHIM CHARITABLE INCORPORATED ORGANISATION (C.I.O)**

I report to the charity trustees on my examination of the accounts of TOMCHIM CHARITABLE INCORPORATED ORGANISATION (C.I.O) (the Trust) for the year ended 31 March 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**

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

28 December 2023

**TOMCHIM  
CHARITABLE INCORPORATED ORGANISATION  
(C.I.O)**

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

	Notes	31.3.23 Unrestricted fund £	31.3.22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		142,927	93,253
		<hr/>	<hr/>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
General fund		141,131	96,000
Other		720	761
		<hr/>	<hr/>
<b>Total</b>		141,851	96,761
		<hr/>	<hr/>
<b>NET INCOME/(EXPENDITURE)</b>		1,076	(3,508)
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		(524)	2,984
		<hr/>	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>		552	(524)
		<hr/> <hr/>	<hr/> <hr/>

The notes form part of these financial statements

**TOMCHIM  
CHARITABLE INCORPORATED ORGANISATION  
(C.I.O)**

**BALANCE SHEET  
31 MARCH 2023**

	Notes	31.3.23 Unrestricted fund £	31.3.22 Total funds £
<b>CURRENT ASSETS</b>			
Cash at bank		1,272	197
<b>CREDITORS</b>			
Amounts falling due within one year	4	(720)	(721)
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		<u>552</u>	<u>(524)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		552	(524)
<b>NET ASSETS/(LIABILITIES)</b>		<u>552</u>	<u>(524)</u>
<b>FUNDS</b>			
Unrestricted funds	5	<u>552</u>	<u>(524)</u>
<b>TOTAL FUNDS</b>		<u>552</u>	<u>(524)</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 28 December 2023 and were signed on its behalf by:

S Fischer - Trustee

A Posen - Trustee

Z Posen - Trustee

**TOMCHIM  
CHARITABLE INCORPORATED ORGANISATION  
(C.I.O)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 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.

**Governance costs**

Governance costs are associated with the governance arrangements of the charity and relate to the general running of the charity. These costs include audit, legal advice for Trustees and costs associated with meeting constitutional and statutory requirements such as the cost of Trustee meetings and the preparation of the statutory accounts.

**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.

**TOMCHIM  
CHARITABLE INCORPORATED ORGANISATION  
(C.I.O)**

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

**2. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**Trustees' expenses**

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

**3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	93,253
	<hr/>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
General fund	96,000
Other	761
	<hr/>
<b>Total</b>	<b>96,761</b>
	<hr/>
<b>NET INCOME/(EXPENDITURE)</b>	<b>(3,508)</b>
	<hr/>
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	2,984
	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>(524)</b>
	<hr/> <hr/>

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

	31.3.23 £	31.3.22 £
Other creditors	720	721
	<hr/> <hr/>	<hr/> <hr/>

**5. MOVEMENT IN FUNDS**

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	(524)	1,076	552
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<b>(524)</b>	<b>1,076</b>	<b>552</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**TOMCHIM**  
**CHARITABLE INCORPORATED ORGANISATION**  
**(C.I.O)**

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

**5. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	142,927	(141,851)	1,076
	<u>142,927</u>	<u>(141,851)</u>	<u>1,076</u>
<b>TOTAL FUNDS</b>	<u><u>142,927</u></u>	<u><u>(141,851)</u></u>	<u><u>1,076</u></u>

**Comparatives for movement in funds**

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
<b>Unrestricted funds</b>			
General fund	2,984	(3,508)	(524)
	<u>2,984</u>	<u>(3,508)</u>	<u>(524)</u>
<b>TOTAL FUNDS</b>	<u><u>2,984</u></u>	<u><u>(3,508)</u></u>	<u><u>(524)</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	93,253	(96,761)	(3,508)
	<u>93,253</u>	<u>(96,761)</u>	<u>(3,508)</u>
<b>TOTAL FUNDS</b>	<u><u>93,253</u></u>	<u><u>(96,761)</u></u>	<u><u>(3,508)</u></u>

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

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	2,984	(2,432)	552
	<u>2,984</u>	<u>(2,432)</u>	<u>552</u>
<b>TOTAL FUNDS</b>	<u><u>2,984</u></u>	<u><u>(2,432)</u></u>	<u><u>552</u></u>

**TOMCHIM  
CHARITABLE INCORPORATED ORGANISATION  
(C.I.O)**

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

**5. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	236,180	(238,612)	(2,432)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>236,180</u>	<u>(238,612)</u>	<u>(2,432)</u>

**6. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2023.

**TOMCHIM**

England & Wales - Charity number 1182293

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# Accounts

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**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022  
FOR  
TOMCHIM  
CHARITABLE INCORPORATED ORGANISATION  
(C.I.O)**

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

**TOMCHIM  
CHARITABLE INCORPORATED ORGANISATION  
(C.I.O)**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

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**TOMCHIM**  
**CHARITABLE INCORPORATED ORGANISATION**  
**(C.I.O)**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2022**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. 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 advancement of the Orthodox Jewish religion, Orthodox Jewish education and education in general. The relief of poverty, sickness and infirmity for the public benefit.

**Public benefit**

The Trustees have taken due heed of their obligations relating to Public Benefit Duty affecting charities, as well as to their obligations under the Equalities Act 2010. The Trustees are satisfied that they meet their obligations.

**Grantmaking**

Grants are made at the discretion of the trustees and in accordance with the principal objectives of the charity.

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

The main sources of income for the charity are donations from various institutions and individuals. During the year the charity made donations for the relief of poverty.

The charity's income from the year amounted to £93,253 (2021: £31,211). The total donations made by the charity during the year amounted to £96,000 (2021: £36,000).

**FINANCIAL REVIEW**

**Reserves policy**

The reserves policy is to ensure that there is a sufficient stream of income to meet the working capital of the charity.

**FUTURE PLANS**

The future goals of the charity are to continue carrying out its objectives.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

Tomchim is a Charitable Incorporated Organisation (CIO), registered with the Charity Commission and governed by its constitution dated 4th March 2019.

**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.

**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**

1182293

**Principal address**

70 Pulford Road  
London  
N15 6SR

**TOMCHIM  
CHARITABLE INCORPORATED ORGANISATION  
(C.I.O)**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2022**

**Trustees**

Z Posen

A Posen

S Fischer

**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 17 January 2023 and signed on its behalf by:

A Posen - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
TOMCHIM  
CHARITABLE INCORPORATED ORGANISATION  
(C.I.O)**

**Independent examiner's report to the trustees of TOMCHIM CHARITABLE INCORPORATED ORGANISATION (C.I.O)**

I report to the charity trustees on my examination of the accounts of TOMCHIM CHARITABLE INCORPORATED ORGANISATION (C.I.O) (the Trust) for the year ended 31 March 2022.

**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.

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

17 January 2023

**TOMCHIM  
CHARITABLE INCORPORATED ORGANISATION  
(C.I.O)**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2022**

	Notes	31.3.22 Unrestricted fund £	31.3.21 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		93,253	31,211
		<hr/>	<hr/>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
General fund		96,000	36,328
Other		761	360
		<hr/>	<hr/>
<b>Total</b>		96,761	36,688
		<hr/>	<hr/>
<b>NET INCOME/(EXPENDITURE)</b>		(3,508)	(5,477)
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		2,984	8,461
		<hr/>	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>		(524)	2,984
		<hr/> <hr/>	<hr/> <hr/>

The notes form part of these financial statements

**TOMCHIM  
CHARITABLE INCORPORATED ORGANISATION  
(C.I.O)**

**BALANCE SHEET  
31 MARCH 2022**

	Notes	31.3.22 Unrestricted fund £	31.3.21 Total funds £
<b>CURRENT ASSETS</b>			
Cash at bank		197	3,344
<b>CREDITORS</b>			
Amounts falling due within one year	4	(721)	(360)
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		<u>(524)</u>	<u>2,984</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>(524)</u>	<u>2,984</u>
<b>NET ASSETS</b>		<u>(524)</u>	<u>2,984</u>
<b>FUNDS</b>			
Unrestricted funds	5	<u>(524)</u>	<u>2,984</u>
<b>TOTAL FUNDS</b>		<u>(524)</u>	<u>2,984</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 17 January 2023 and were signed on its behalf by:

S Fischer - Trustee

A Posen - Trustee

Z Posen - Trustee

**TOMCHIM**  
**CHARITABLE INCORPORATED ORGANISATION**  
**(C.I.O)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**2. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

**Trustees' expenses**

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

**TOMCHIM  
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**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022**

**3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	31,211
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
General fund	36,328
Other	360
<b>Total</b>	<u>36,688</u>
<b>NET INCOME/(EXPENDITURE)</b>	(5,477)
<b>RECONCILIATION OF FUNDS</b>	
<b>Total funds brought forward</b>	8,461
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>2,984</u></u>

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

	31.3.22 £	31.3.21 £
Other creditors	721	360
	<u>721</u>	<u>360</u>

**5. MOVEMENT IN FUNDS**

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
<b>Unrestricted funds</b>			
General fund	2,984	(3,508)	(524)
	<u>2,984</u>	<u>(3,508)</u>	<u>(524)</u>
<b>TOTAL FUNDS</b>	<u><u>2,984</u></u>	<u><u>(3,508)</u></u>	<u><u>(524)</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	93,253	(96,761)	(3,508)
	<u>93,253</u>	<u>(96,761)</u>	<u>(3,508)</u>
<b>TOTAL FUNDS</b>	<u><u>93,253</u></u>	<u><u>(96,761)</u></u>	<u><u>(3,508)</u></u>

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**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**5. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	8,461	(5,477)	2,984
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>8,461</u>	<u>(5,477)</u>	<u>2,984</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	31,211	(36,688)	(5,477)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>31,211</u>	<u>(36,688)</u>	<u>(5,477)</u>

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

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
<b>Unrestricted funds</b>			
General fund	8,461	(8,985)	(524)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>8,461</u>	<u>(8,985)</u>	<u>(524)</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 £
<b>Unrestricted funds</b>			
General fund	124,464	(133,449)	(8,985)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>124,464</u>	<u>(133,449)</u>	<u>(8,985)</u>

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**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022**

**6. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2022.