

TOIMCHEI YOM TOV MANCHESTER

England & Wales · Charity number 1206774

Details

Status Registered

Legal form CIO

Registered 2024-01-30

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

Contact

Address 8 Brantwood Road
Salford
M7 4FL

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Activities

Objects: THE ADVANCEMENT OF THE ORTHODOX JEWISH RELIGION FOR THE PUBLIC BENEFIT IN THE GREATER MANCHESTER AREA, IN PARTICULAR BUT NOT EXCLUSIVELY BY PROVIDING GRANTS OR LOANS FOR RELIGIOUS EXPENSES SUCH AS ARE REQUIRED FOR THE RELIGIOUS FESTIVALS, TO ENABLE THOSE IN NEED OF SUCH ASSISTANCE TO CELEBRATE THE FESTIVALS AND OBSERVE ALL ASPECTS OF JEWISH RELIGIOUS LIFE, OR BY GRANTS TO CHARITIES OR OTHER ORGANISATIONS WITH SIMILAR OBJECTS.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations
- **What:** Religious Activities
- **Who:** Children/young People, Elderly/old People, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-11-30	£362,265	£246,818	-	-

Trustees

Name	Role	Appointed
ARON HEILPERN	Chair	
Boruch Meir Bamberger		
OSHER GROSS		

TOIMCHEI YOM TOV MANCHESTER

England & Wales - Charity number 1206774

Accounts

Toimchei Yomtov Manchester
Unaudited Financial Statements
30 November 2024

HAFFNER HOFF LTD

Accountants
2nd Floor - Parkgates
Bury New Road
Prestwich
Manchester
M25 0TL

Toimchei Yomtov Manchester

Financial Statements

Period ended 30 November 2024

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Toimchei Yomtov Manchester

Trustees' Annual Report

Period ended 30 November 2024

The trustees present their report and the unaudited financial statements of the charity for the Period ended 30 November 2024.

Reference and administrative details

Registered charity name Toimchei Yomtov Manchester

Charity registration number 1206774

Principal office 8 Brantwood Road
Salford
M7 4FL

The trustees A Heilpern
O Gross
B M Bamberger

Independent examiner Mr Howard Schwalbe ACA
2nd Floor - Parkgates
Bury New Road
Prestwich
Manchester
M25 0TL

Toimchei Yomtov Manchester

Trustees' Annual Report *(continued)*

Period ended 30 November 2024

Structure, governance and management

Toimchei Yomtov Manchester is constituted under a trust deed dated 07 November 2023. It is a registered charity number 1206774 and was registered on 30 January 2024.

There is no chief executive officer. The day-to-day affairs are undertaken by Rev A Heilpern on behalf of the trustees. All major decisions are taken collectively by the trustees and all the trustees give of their time freely. The trustees are unpaid, and details of any related party transactions are disclosed as applicable in the notes to the accounts. The arrangements for setting the pay of the charity's employees are the sole domain of the trustees.

A policy and procedure for the induction and training of new trustees is currently being developed and will be implemented in the near future.

Risk review

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the Trust and are satisfied that systems are in place to manage our exposure to the major risks.

The risks faced by the trust are principally operational risks from ineffective grant making. These risks are managed by the trustees researching potential beneficiaries before granting donations.

Report back and review procedures strengthen these safeguards to ensure public benefit is achieved from all grants.

Toimchei Yomtov Manchester

Trustees' Annual Report *(continued)*

Period ended 30 November 2024

Objectives and activities

The objects of the charity are The advancement of the orthodox Jewish religion for the public benefit in the greater Manchester area, in particular but not exclusively by providing grants or loans for religious expenses such as are required for the religious festivals, to enable those in need of such assistance to celebrate the festivals and observe all aspects of Jewish religious life, or by grants to charities or other organisations with similar objects.

Public benefit

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

Grant making policy

The charity is funded by donations. The charity gives out grants in line with the above objects.

Grants made during the year to institutions and individuals are as detailed in the accounts.

The application of the funds by way of grants is to either institutions or individuals and is mainly to individuals.

The trustees consider they have met the public benefit test and outline these achievements below.

The trustees measure the success of achieving the stated aims by the number and value of grants paid out for each object. The grants paid out in the year are detailed in the notes to the accounts and the trustees consider they have met their aims successfully this year.

The trustees consider the shorter-term aims to be similar to the longer term aims and assess the achievement of the charity in the same way.

Achievements and performance

The charity received £362,265 in donations during the year of which £246,818 was paid out by way of grants to individuals for religious purposes and who are on low income. These grants were made in line with the stated objects of the charity.

The charity has low governance costs and in the main were borne by a trustee. The governance costs incurred relate to professional fees incurred during the year.

The trustees would like to record their appreciation for all the financial support received from the local benefactor who anonymously sponsored most of the office costs during the course of the year.

There were no investments made during the year.

There were no material fundraising costs during the year.

Related party transactions are disclosed as applicable in the notes to the accounts.

There was an overall net income and net movement of funds during the year amounting to £115,447.

Toimchei Yomtov Manchester

Trustees' Annual Report *(continued)*

Period ended 30 November 2024

Financial review

The trustees feel that the activity reflects the profile and standing within the local community. The impact for future year's expenditure is self-evident and the trustees would like to record their appreciation for all the financial support received from benefactors during the course of the year.

Reserves policy

The unrestricted fund represents the unrestricted funds arising from past operating results.

The trustees are satisfied that the balance of the fund is an acceptable level of reserves given the nature of revenue receipts against grants payable.

In considering the financial obligations of the charity, the trustees have resolved to maintain a minimum reserve, being the current assets of the charity. This is currently around 40% of total charitable expenditure in the year.

The trustees are delighted to have made many valuable contributions to the community as a result of this income and hope to be able to do so for many years to come.

The free reserves, being the net current assets of the charity, amounted to £115,447 all of which are unrestricted.

Total funds held by the charity at the year-end were £115,447, all of these are unrestricted.

The trustees' annual report was approved on 18 July 2025 and signed on behalf of the board of trustees by:

A Heilpern
Trustee

Toimchei Yomtov Manchester

Independent Examiner's Report to the Trustees of Toimchei Yomtov Manchester

Period ended 30 November 2024

I report to the trustees on my examination of the financial statements of Toimchei Yomtov Manchester ('the charity') for the Period ended 30 November 2024.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), 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 charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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.

Mr Howard Schwalbe ACA

Independent Examiner

2nd Floor - Parkgates
Bury New Road
Prestwich
Manchester
M25 0TL

18 July 2025

Toimchei Yomtov Manchester

Statement of Financial Activities

Period ended 30 November 2024

		Unrestricted funds £	2024 Restricted funds £	Total funds £
Income and endowments				
Donations and legacies	4	<u>312,265</u>	<u>50,000</u>	<u>362,265</u>
Total income		<u>312,265</u>	<u>50,000</u>	<u>362,265</u>
Expenditure				
Expenditure on charitable activities	5,6	<u>196,818</u>	<u>50,000</u>	<u>246,818</u>
Total expenditure		<u>196,818</u>	<u>50,000</u>	<u>246,818</u>
Net income and net movement in funds		<u>115,447</u>	<u>—</u>	<u>115,447</u>
Reconciliation of funds				
Total funds brought forward		<u>—</u>	<u>—</u>	<u>—</u>
Total funds carried forward		<u>115,447</u>	<u>—</u>	<u>115,447</u>

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

The notes on pages 8 to 13 form part of these financial statements.

Toimchei Yomtov Manchester

Statement of Financial Position

30 November 2024

	Note	2024 £
Current assets		
Cash at bank and in hand		116,047
Creditors: amounts falling due within one year	12	<u>600</u>
Net current assets		<u>115,447</u>
Total assets less current liabilities		<u>115,447</u>
Net assets		<u><u>115,447</u></u>
Funds of the charity		
Unrestricted funds		<u>115,447</u>
Total charity funds	13	<u><u>115,447</u></u>

These financial statements were approved by the board of trustees and authorised for issue on 18 July 2025, and are signed on behalf of the board by:

A Heilpern
Trustee

The notes on pages 8 to 13 form part of these financial statements.

Toimchei Yomtov Manchester

Notes to the Financial Statements

Period ended 30 November 2024

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 8 Brantwood Road, Salford, M7 4FL.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

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

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

Going concern

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

Judgements and key sources of estimation uncertainty

The preparation of the financial statements did not require management to make judgements, estimates and assumptions that affect the amounts reported.

Fund accounting

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

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

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

Toimchei Yomtov Manchester

Notes to the Financial Statements *(continued)*

Period ended 30 November 2024

3. Accounting policies *(continued)*

Incoming resources

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

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

Resources expended

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

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

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

Financial instruments

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

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Toimchei Yomtov Manchester

Notes to the Financial Statements *(continued)*

Period ended 30 November 2024

3. Accounting policies *(continued)*

Financial instruments *(continued)*

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

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	312,265	–	312,265
Grants			
Grants receivable	–	50,000	50,000
	<u>312,265</u>	<u>50,000</u>	<u>362,265</u>

Toimchei Yomtov Manchester

Notes to the Financial Statements *(continued)*

Period ended 30 November 2024

5. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Charitable Grants to Institutions	23,250	–	23,250
Charitable Grants to Individuals	172,455	50,000	222,455
Support costs	1,113	–	1,113
	<u>196,818</u>	<u>50,000</u>	<u>246,818</u>

6. Expenditure on charitable activities by activity type

	Grant funding of activities £	Support costs £	Total funds 2024 £
Charitable Grants to Institutions	23,250	512	23,762
Charitable Grants to Individuals	222,455	–	222,455
Governance costs	–	601	601
	<u>245,705</u>	<u>1,113</u>	<u>246,818</u>

7. Analysis of support costs

	Analysis of support costs £	Total 2024 £
General office	512	512
Governance costs	601	601
	<u>1,113</u>	<u>1,113</u>

8. Analysis of grants

	2024 £
Grants to institutions	
Friends Of Bezri	23,250
Grants to individuals	
Religious Grants	222,455
Total grants	<u>245,705</u>

9. Independent examination fees

	2024 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>600</u>

Toimchei Yomtov Manchester

Notes to the Financial Statements *(continued)*

Period ended 30 November 2024

10. Staff costs

The average head count of employees during the Period was Nil.

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

11. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

12. Creditors: amounts falling due within one year

	2024
	£
Accruals and deferred income	<u>600</u>

13. Analysis of charitable funds

Unrestricted funds

	At 01 Dec 2023	Income	Expenditure	At 30 Nov 2024
	£	£	£	£
General funds	<u>–</u>	<u>312,265</u>	<u>(196,818)</u>	<u>115,447</u>

Restricted funds

	At 01 Dec 2023	Income	Expenditure	At 30 Nov 2024
	£	£	£	£
Restricted fund - grants receivable	<u>–</u>	<u>50,000</u>	<u>(50,000)</u>	<u>–</u>

14. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2024
	£	£
Current assets	116,047	116,047
Creditors less than 1 year	(600)	(600)
Net assets	<u>115,447</u>	<u>115,447</u>

15. Related parties

Mr O Gross, a trustee of Toimchei Yomtov Manchester, is also a director of Kosher Savers Ltd. During the year, Toimchei Yomtov Manchester made payments of £5,120 to Kosher Savers Ltd.

Toimchei Yomtov Manchester

Notes to the Financial Statements *(continued)*

Period ended 30 November 2024

16. Taxation

Toimchei Yom Tov Manchester is a registered charity and therefore is not liable to income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.