

**KUPAS TZEDOKO VOCHESSED TRUST**  
**REPORT OF THE TRUSTEES AND**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

Sugarwhite Meyer Accountants Ltd  
First Floor  
94 Stamford Hill  
London  
N16 6XS

# **KUPAS TZEDOKO VOCHESSED TRUST**

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# **KUPAS TZEDOKO VOCHESSED TRUST**

## **REFERENCE AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 31 DECEMBER 2024**

<b>TRUSTEES</b>	Mr H Kahan Mr M Reichman Mr A Galandeuer
<b>PRINCIPAL ADDRESS</b>	72 Wargrave Avenue London N15 6UB
<b>REGISTERED CHARITY NUMBER</b>	283011
<b>INDEPENDENT EXAMINER</b>	Sugarwhite Meyer Accountants Ltd First Floor 94 Stamford Hill London N16 6XS
<b>BANKERS</b>	Santander UK plc BBAM Bridle Road Bootle Merseyside L30 4GB

# **KUPAS TZEDOKO VOCHESSED TRUST**

## **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).

### **REFERENCE AND ADMINISTRATIVE INFORMATION**

The information is shown on page 1 of the financial statements and forms part of this report.

### **OBJECTIVES AND ACTIVITIES**

#### **Objects for public benefit**

The objects of the charity are the relief of the poor, needy and sick and the advancement of Jewish Religious Education.

The trustees confirm that they have given due regard the Charity Commission's guidance on public benefit.

#### **Review of activities**

Grants were made to families as well as needy, sick, unemployed, widows and incapacitated persons. Whilst the majority of cases are in Greater London, help is also given to the provinces and further afield.

There are constant calls for help all of which are treated discreetly and with sympathy. Cases are carefully considered at meetings held at various times and help given according to the circumstances and funds available.

Funds are raised by the Trustees and a team of voluntary helpers. In addition, appeals are made to the Jewish community before the Jewish Holidays.

### **ACHIEVEMENTS AND PERFORMANCE**

#### **Charitable activities**

The trustees are pleased with the results of the year. There was a increase in income this year.

### **FINANCIAL REVIEW**

#### **Reserves policy**

The trustees do not seek to maintain reserves, other than to ensure that they can continue the activities of the charity. Reserves at the year end were £8,738 (2023: £1,997) being free reserves.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Constitution**

The Trust is constituted under Deed of Trust dated 17th June 1981.

#### **Organisational structure**

The power to appoint new trustees is vested in the board. It is not the intention of the trustees of the charity to appoint any new trustees. Should the situation change in the future, the trustees will apply suitable recruitment induction and training procedures

#### **Risk**

The trustees have confirmed that there are no major risks to which the charity is exposed.

### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

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

## **KUPAS TZEDOKO VOCHESSED TRUST**

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

#### **STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued**

Charity law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under charity law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011 and The Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 17 March 2026 and signed on its behalf by:

Mr H Kahan - Trustee

# **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF KUPAS TZEDOKO VOCHESD TRUST**

## **Independent examiner's report to the trustees of Kupas Tzedoko Vochesd Trust**

I report to the charity trustees on my examination of the accounts of Kupas Tzedoko Vochesd Trust (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**

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.

E Meyer FCA BSc

Sugarwhite Meyer Accountants Ltd  
First Floor  
94 Stamford Hill  
London  
N16 6XS

17 March 2026

# KUPAS TZEDOKO VOCHESSED TRUST

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

		2024 Unrestricted fund £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	<b>Notes</b>		
Donations and legacies		78,775	69,328
<b>EXPENDITURE ON</b>			
Raising funds	2	380	1,225
<b>Charitable activities</b>	3		
Grantmaking		70,310	77,263
Support		1,344	1,344
<b>Total</b>		72,034	79,832
<b>NET INCOME/(EXPENDITURE)</b>		6,741	(10,504)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		1,997	12,501
<b>TOTAL FUNDS CARRIED FORWARD</b>		8,738	1,997

The notes form part of these financial statements

# KUPAS TZEDOKO VOCHESSED TRUST

## BALANCE SHEET 31 DECEMBER 2024

	Notes	2024 Total funds £	2023 Total funds £
<b>CURRENT ASSETS</b>			
Cash at bank		9,728	3,341
<b>CREDITORS</b>			
Amounts falling due within one year	8	(990)	(1,344)
<b>NET CURRENT ASSETS</b>		<u>8,738</u>	<u>1,997</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		8,738	1,997
<b>NET ASSETS</b>		<u>8,738</u>	<u>1,997</u>
<b>FUNDS</b>			
Unrestricted funds		<u>8,738</u>	<u>1,997</u>
<b>TOTAL FUNDS</b>		<u>8,738</u>	<u>1,997</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 17 March 2026 and were signed on its behalf by:

Mr H Kahan - Trustee



# KUPAS TZEDOKO VOCHESD TRUST

## 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

Donations are accounted for when received.

#### Expenditure

Liabilities are recognised in the year in which they are incurred and includes irrecoverable VAT which is reported as part of the expenditure to which it relates.

Raising funds comprise the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose.

Grants are only recognised in the accounts when paid.

Support costs are those incurred to assist the work of the charity but are not direct charitable activities.

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

#### Taxation

The charity is exempt from tax on its charitable activities.

#### Going concern

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

### 2. RAISING FUNDS

#### Raising donations and legacies

	2024	2023
	£	£
Postage and stationery	100	927
Travelling	280	298
	<hr/>	<hr/>
	380	1,225
	<hr/>	<hr/>

# KUPAS TZEDOKO VOCHESSED TRUST

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

### 3. CHARITABLE ACTIVITIES COSTS

	Grant funding of activities (see note 4) £	Support costs (see note 5) £	Totals £
Grantmaking	70,310	-	70,310
Support	-	1,344	1,344
	<u>70,310</u>	<u>1,344</u>	<u>71,654</u>

### 4. GRANTS PAYABLE

	2024 £	2023 £
Grantmaking	<u>70,310</u>	<u>77,263</u>

The total grants paid to institutions during the year was as follows:

	2024 £	2023 £
Relief of poverty	<u>22,050</u>	<u>-</u>

The total grants paid to individuals during the year was as follows:

	2024 £	2023 £
Relief of poverty	<u>48,260</u>	<u>77,263</u>

### 5. SUPPORT COSTS

	Governance costs £
Support	<u>1,344</u>

Support costs, included in the above, are as follows:

#### Governance costs

	2024 Support £	2023 Total activities £
Independent examiner's fee	360	360
Independent examiner's other fees	630	630
General expenses	354	354
	<u>1,344</u>	<u>1,344</u>

# KUPAS TZEDOKO VOCHESSED TRUST

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

### 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. STAFF COSTS

There were no staff costs for the year ended 31 December 2024 nor for the year ended 31 December 2023.

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

	<u>2024</u>	<u>2023</u>
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No employees received emoluments in excess of £60,000.

### 8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	<u>2024</u>	<u>2023</u>
	£	£
Other creditors	990	1,344

### 9. RELATED PARTY DISCLOSURES

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