REGISTERED CHARITY NUMBER: 1145767

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

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 2025

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KAHAL TOLDOS AVROHOM YITZCHOK

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their report with the financial statements of the charity for the year ended 31 December 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 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 £930,662 (2024: £783,315) and spent £916,098 (2024: £651,597) 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.

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 30 October 2026 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 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

30 October 2026

KAHAL TOLDOS AVROHOM YITZCHOK

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	31.12.25 Unrestricted funds £	31.12.24 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	930,662	738,315
EXPENDITURE ON			
Charitable activities	3		
Charitable activities		916,098	651,597
Other		1,800	1,440
Total		917,898	653,037
NET INCOME		12,764	85,278
RECONCILIATION OF FUNDS			
Total funds brought forward		83,512	(1,766)
TOTAL FUNDS CARRIED FORWARD		96,276	83,512

The notes form part of these financial statements

KAHAL TOLDOS AVROHOM YITZCHOK

BALANCE SHEET
31 DECEMBER 2025

	Notes	31.12.25 Unrestricted funds £	31.12.24 Total funds £
CURRENT ASSETS			
Cash at bank		101,376	86,812
CREDITORS			
Amounts falling due within one year	8	(5,100)	(3,300)
NET CURRENT ASSETS		96,276	83,512
TOTAL ASSETS LESS CURRENT LIABILITIES		96,276	83,512
NET ASSETS		96,276	83,512
FUNDS	9		
Unrestricted funds		96,276	83,512
TOTAL FUNDS		96,276	83,512

The financial statements were approved by the Board of Trustees and authorised for issue on 30 October 2026 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

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	31.12.25 £	31.12.24 £
Cash flows from operating activities			
Cash generated from operations	1	14,564	86,718
Net cash provided by operating activities		14,564	86,718
Change in cash and cash equivalents in the reporting period		14,564	86,718
Cash and cash equivalents at the beginning of the reporting period		86,812	94
Cash and cash equivalents at the end of the reporting period		101,376	86,812

The notes form part of these financial statements

NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2025

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.12.25 £	31.12.24 £
Net income for the reporting period (as per the Statement of Financial Activities)	12,764	85,278
Adjustments for:		
Increase in creditors	1,800	1,440
Net cash provided by operations	14,564	86,718

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.25 £	Cash flow £	At 31.12.25 £
Net cash			
Cash at bank	86,812	14,564	101,376
	86,812	14,564	101,376
Total	86,812	14,564	101,376

The notes form part of these financial statements

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

	31.12.25	31.12.24
	£	£
Donations	930,662	738,315

continued...

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Grant funding of activities (see note 4)	Support costs (see note 5)	Totals
	£	£	£	£
Charitable activities	647,678	268,369	51	916,098

4. GRANTS PAYABLE

	31.12.25	31.12.24
	£	£
Charitable activities	268,369	147,849

5. SUPPORT COSTS

	Finance	Governance costs	Totals
	£	£	£
Other resources expended	-	1,800	1,800
Charitable activities	51	-	51
	51	1,800	1,851

6. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds
	£
INCOME AND ENDOWMENTS FROM	
Donations and legacies	738,315
EXPENDITURE ON	
Charitable activities	
Charitable activities	651,597
Other	1,440
Total	653,037
NET INCOME	85,278
RECONCILIATION OF FUNDS	
Total funds brought forward	(1,766)

continued...

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £
TOTAL FUNDS CARRIED FORWARD	83,512

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25 £	31.12.24 £
Other creditors	5,100	3,300

9. MOVEMENT IN FUNDS

	At 1.1.25 £	Net movement in funds £	At 31.12.25 £
Unrestricted funds			
General fund	83,512	12,764	96,276
TOTAL FUNDS	83,512	12,764	96,276

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	930,662	(917,898)	12,764
TOTAL FUNDS	930,662	(917,898)	12,764

Comparatives for movement in funds

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds	(1,766)	85,278	83,512
TOTAL FUNDS	(1,766)	85,278	83,512

continued...

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	738,315	(653,037)	85,278
TOTAL FUNDS	738,315	(653,037)	85,278

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

	At 1.1.24	Net movement in funds	At 31.12.25
	£	£	£
Unrestricted funds	(1,766)	98,042	96,276
TOTAL FUNDS	(1,766)	98,042	96,276

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds	1,668,977	(1,570,935)	98,042
TOTAL FUNDS	1,668,977	(1,570,935)	98,042

10. RELATED PARTY DISCLOSURES

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