

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2024
for
RELIEFUK LTD

Melinek Fine LLP
Chartered Accountants
First Floor, Winston House
349 Regents Park Road
London
N3 1DH

RELIEFUK LTD

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FOR THE YEAR ENDED 31 MARCH 2024**

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**Report of the Trustees
FOR THE YEAR ENDED 31 MARCH 2024**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, 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).

ReliefUK is a highly acclaimed non-profit organisation dedicated to supporting the Jewish community in overcoming the broad range of conditions related to mental illness.

Ensuring no individual is ever left alone to navigate the complex journey, we provide a comprehensive resource of vetted professionals, referred according to each individual's needs, while compassionately guiding them along the process.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's objectives are restricted to provide benefit to the public in the following ways:

- a. To relieve sickness, preserve health, assist and care for the unwell and otherwise incapacitated individuals particularly but not exclusively in the orthodox Jewish community;
- b. To promote and protect the physical and mental health through the provision of financial assistance, support, education and practical advice either generally or individually;
- c. To promote any other exclusively charitable objects and purposes as the trustees see fit, provided that they are regarded as charitable by the law of England and Wales.

Public benefit

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities.

FINANCIAL REVIEW

Financial position

During the year the charity received donations from the public totalling £257,706 (2023: £209,613) and expenditure in pursuit of its charitable activities was £222,290 (2023: £222,402), giving the charity a net surplus of £35,416 (2023: £12,789 deficit). At the balance sheet date the charity had total unrestricted funds in deficit of £10,474 (2023: £45,890).

Reserves policy

The charity aims to maintain reserves in order that it is in a position to continue to peruse its charitable objectives. Although the charity had a net deficit at the balance sheet date, the trustees are confident that the ongoing support of its donors will enable the charity to continue its charitable activities for the foreseeable future.

FUTURE PLANS

The trustees plan to continue to pursue the charitable objectives of the charity and to ensure that the ability to generate sufficient income is maintained to achieve that end.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Organisational structure

The company has 3 trustees; names of members are listed below. The charity is organised so that the trustees meet regularly to manage the affairs of the charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

09316873 (England and Wales)

Registered Charity number

1170124

**Report of the Trustees
FOR THE YEAR ENDED 31 MARCH 2024**

Registered office

Suite 5, Arkleigh Mansions
190-200 Brent Street
London
NW4 1BJ

Trustees

Mr J Ostreicher
Mr M Z Weinberg
Mr M Freund (appointed 4.5.23)

Independent Examiner

Mr Aryeh Melinek, FCA
Melinek Fine LLP
Chartered Accountants
First Floor, Winston House
349 Regents Park Road
London
N3 1DH

Approved by order of the board of trustees on 21 July 2024 and signed on its behalf by:

Mr M Z Weinberg - Trustee

**Independent Examiner's Report to the Trustees of
Reliefuk Ltd (Registered number: 09316873)**

Independent examiner's report to the trustees of Reliefuk Ltd ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 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 matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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 Aryeh Melinek, FCA

Melinek Fine LLP
Chartered Accountants
First Floor, Winston House
349 Regents Park Road
London
N3 1DH

21 July 2024

RELIEFUK LTD

**Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
FOR THE YEAR ENDED 31 MARCH 2024**

		2024 Unrestricted fund £	2023 Total funds £
	Notes		
INCOME AND ENDOWMENTS FROM			
Donations and legacies		<u>257,706</u>	<u>209,613</u>
EXPENDITURE ON			
Raising funds		1,820	-
Charitable activities			
Charitable activities		<u>220,470</u>	<u>222,402</u>
Total		<u>222,290</u>	<u>222,402</u>
NET INCOME/(EXPENDITURE)		35,416	(12,789)
RECONCILIATION OF FUNDS			
Total funds brought forward		(45,890)	(33,101)
TOTAL FUNDS CARRIED FORWARD		<u>(10,474)</u>	<u>(45,890)</u>

The notes form part of these financial statements

RELIEFUK LTD (REGISTERED NUMBER: 09316873)**Balance Sheet
31 MARCH 2024**

		2024 Unrestricted fund £	2023 Total funds £
	Notes		
FIXED ASSETS			
Tangible assets	5	720	1,080
CURRENT ASSETS			
Debtors	6	5,100	5,100
Cash at bank		<u>14,049</u>	<u>9,238</u>
		19,149	14,338
CREDITORS			
Amounts falling due within one year	7	(30,343)	(61,308)
		<u> </u>	<u> </u>
NET CURRENT ASSETS/(LIABILITIES)		<u>(11,194)</u>	<u>(46,970)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>(10,474)</u>	<u>(45,890)</u>
		<u> </u>	<u> </u>
NET ASSETS/(LIABILITIES)		<u>(10,474)</u>	<u>(45,890)</u>
FUNDS			
Unrestricted funds		<u>(10,474)</u>	<u>(45,890)</u>
TOTAL FUNDS		<u>(10,474)</u>	<u>(45,890)</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

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

Mr M Z Weinberg - Trustee

The notes form part of these financial statements

**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 charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Financial reporting standard 102 - reduced disclosure exemptions

The charitable company has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 20% on cost
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Taxation

The charity is exempt from corporation 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.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Legal status of the charity

The charity is a company limited by guarantee and has no share capital. Liability of each member in the event of winding up is limited to £1.

RELIEFUK LTD**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 MARCH 2024****2. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation - owned assets	<u>360</u>	<u>360</u>

3. 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.

4. STAFF COSTS

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

	2024	2023
	<u>5</u>	<u>5</u>
Employees		

No employees received emoluments in excess of £60,000.

5. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 April 2023 and 31 March 2024	<u>1,800</u>
DEPRECIATION	
At 1 April 2023	720
Charge for year	<u>360</u>
At 31 March 2024	<u>1,080</u>
NET BOOK VALUE	
At 31 March 2024	<u>720</u>
At 31 March 2023	<u>1,080</u>

RELIEFUK LTD**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 MARCH 2024****6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024	2023
	£	£
Other debtors	<u>5,100</u>	<u>5,100</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Social security and other taxes	27,641	50,205
Pension	543	2,327
Other creditors	-	6,616
Accruals and deferred income	<u>2,159</u>	<u>2,160</u>
	<u>30,343</u>	<u>61,308</u>

8. RELATED PARTY DISCLOSURES

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