

RUSSIAN IMMIGRANT AID FUND LIMITED

England & Wales · Charity number 265104

Details

Other names DAYAL LIMITED

Status Registered

Legal form Charitable company

Company number [01063992](#)

Registered 1973-01-11

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

Contact

Address Russian Immigrant Aid Fund Ltd
97 Stamford Hill
London
N16 5DN

Phone 02088006688

Activities

Objects: TO ADVANCE RELIGION IN ACCORDANCE WITH THE ORTHODOX JEWISH FAITH AND FOR SUCH OTHER PURPOSES AS ARE RECOGNISED BY ENGLISH LAW AS CHARITABLE.

Activities: Makes grants to individuals Makes grants to organisations

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations
- **What:** Education/training, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** Children/young People, People Of A Particular Ethnic Or Racial Origin

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-05	£64,687	£51,215	-	-
2024-04-05	£63,565	£100,409	-	-
2023-04-05	£214,936	£229,300	-	-
2022-04-05	£176,404	£159,975	-	-
2021-04-05	£239,601	£224,234	-	-

Trustees

Name	Role	Appointed
GERSHON LEITNER	Chair	

RUSSIAN IMMIGRANT AID FUND LIMITED

England & Wales - Charity number 265104

Accounts

REGISTERED COMPANY NUMBER: 01063992 (England and Wales)
REGISTERED CHARITY NUMBER: 265104

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 5 April 2025
for
RUSSIAN IMMIGRANT AID FUND LIMITED

London Accounting Group Ltd

RUSSIAN IMMIGRANT AID FUND LIMITED

**Contents of the Financial Statements
for the Year Ended 5 April 2025**

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 10

RUSSIAN IMMIGRANT AID FUND LIMITED

Report of the Trustees for the Year Ended 5 April 2025

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 5 April 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 objects of the charity are to advance religion in accordance with the orthodox Jewish faith and for such other purposes as are recognised by English law as charitable. In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'

Public benefit

The trustees confirm their compliance with the duty to have regard to the Public Benefit guidance published by the Charity Commission when reviewing the Charity's aims and objectives in planning future activities.

Grantmaking

The main strategy for achieving its objectives is to make grants to organisations and individuals in line with the charity's objectives.

FINANCIAL REVIEW

Financial position

The Trustees are pleased with the results of the year. Incoming resources were used to support charitable activities and an in-year surplus was maintained.

Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Russian Immigrant Aid Fund Limited is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

Recruitment and appointment of new trustees

The management of the Company is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

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 Company number

01063992 (England and Wales)

Registered Charity number

265104

Registered office

97 Stamford Hill

London

N16 5DN

RUSSIAN IMMIGRANT AID FUND LIMITED

**Report of the Trustees
for the Year Ended 5 April 2025**

Trustees

G Leitner
H Bondi
I Heitner

Company Secretary

G Leitner

Independent Examiner

Mr Samuel Feigenblatt FCCA
London Accounting Group Ltd

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

.....
G Leitner - Trustee

**Independent Examiner's Report to the Trustees of
RUSSIAN IMMIGRANT AID FUND LIMITED**

Independent examiner's report to the trustees of RUSSIAN IMMIGRANT AID FUND LIMITED ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 5 April 2025.

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

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 Samuel Feigenblatt FCCA

London Accounting Group Ltd

Date:

RUSSIAN IMMIGRANT AID FUND LIMITED

**Statement of Financial Activities
for the Year Ended 5 April 2025**

	Notes	5.4.25 Unrestricted fund £	5.4.24 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		64,687	63,458
Investment income	2	-	107
Total		<u>64,687</u>	<u>63,565</u>
EXPENDITURE ON			
Raising funds		13,852	4,312
Charitable activities			
Charitable activities		32,228	83,890
Other		5,135	12,207
Total		<u>51,215</u>	<u>100,409</u>
NET INCOME/(EXPENDITURE)		13,472	(36,844)
RECONCILIATION OF FUNDS			
Total funds brought forward		(10,890)	25,954
TOTAL FUNDS CARRIED FORWARD		<u><u>2,582</u></u>	<u><u>(10,890)</u></u>

The notes form part of these financial statements

RUSSIAN IMMIGRANT AID FUND LIMITED

**Balance Sheet
5 April 2025**

	Notes	5.4.25 Unrestricted fund £	5.4.24 Total funds £
FIXED ASSETS			
Tangible assets	6	11,703	15,604
CURRENT ASSETS			
Debtors	7	29,566	11,191
Cash at bank		688	2,661
		<u>30,254</u>	<u>13,852</u>
CREDITORS			
Amounts falling due within one year	8	(39,375)	(40,346)
NET CURRENT ASSETS/(LIABILITIES)		<u>(9,121)</u>	<u>(26,494)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		2,582	(10,890)
NET ASSETS/(LIABILITIES)		<u>2,582</u>	<u>(10,890)</u>
FUNDS	10		
Unrestricted funds		<u>2,582</u>	<u>(10,890)</u>
TOTAL FUNDS		<u>2,582</u>	<u>(10,890)</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 5 April 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 5 April 2025 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 and were signed on its behalf by:

.....
G Leitner - Trustee

The notes form part of these financial statements

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.

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.

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.

2. INVESTMENT INCOME

	5.4.25	5.4.24
	£	£
Deposit account interest	-	107
	<u> </u>	<u> </u>

RUSSIAN IMMIGRANT AID FUND LIMITED

**Notes to the Financial Statements - continued
for the Year Ended 5 April 2025**

3. NET INCOME/(EXPENDITURE)

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

	5.4.25	5.4.24
	£	£
Depreciation - owned assets	<u>3,901</u>	<u>5,201</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 5 April 2025 nor for the year ended 5 April 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 5 April 2025 nor for the year ended 5 April 2024.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	63,458
Investment income	<u>107</u>
Total	<u>63,565</u>
EXPENDITURE ON	
Raising funds	4,312
Charitable activities	
Charitable activities	83,890
Other	<u>12,207</u>
Total	<u>100,409</u>
NET INCOME/(EXPENDITURE)	(36,844)
RECONCILIATION OF FUNDS	
Total funds brought forward	<u>25,954</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>(10,890)</u></u>

RUSSIAN IMMIGRANT AID FUND LIMITED

**Notes to the Financial Statements - continued
for the Year Ended 5 April 2025**

6. TANGIBLE FIXED ASSETS

	Motor vehicles £
COST	
At 6 April 2024 and 5 April 2025	20,805
DEPRECIATION	
At 6 April 2024	5,201
Charge for year	3,901
At 5 April 2025	9,102
NET BOOK VALUE	
At 5 April 2025	11,703
At 5 April 2024	15,604

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	5.4.25 £	5.4.24 £
Other debtors	29,566	11,191

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	5.4.25 £	5.4.24 £
Bank loans and overdrafts (see note 9)	33,109	37,646
Other creditors	2,366	-
Accrued expenses	3,900	2,700

9. LOANS

An analysis of the maturity of loans is given below:

	5.4.25 £	5.4.24 £
Amounts falling due within one year on demand:		
Bank loans	33,109	37,646

RUSSIAN IMMIGRANT AID FUND LIMITED

**Notes to the Financial Statements - continued
for the Year Ended 5 April 2025**

10. MOVEMENT IN FUNDS

	At 6/4/24 £	Net movement in funds £	At 5/4/25 £
Unrestricted funds			
General fund	(10,890)	13,472	2,582
TOTAL FUNDS	<u>(10,890)</u>	<u>13,472</u>	<u>2,582</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	64,687	(51,215)	13,472
TOTAL FUNDS	<u>64,687</u>	<u>(51,215)</u>	<u>13,472</u>

Comparatives for movement in funds

	At 6/4/23 £	Net movement in funds £	At 5/4/24 £
Unrestricted funds			
General fund	25,954	(36,844)	(10,890)
TOTAL FUNDS	<u>25,954</u>	<u>(36,844)</u>	<u>(10,890)</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	63,565	(100,409)	(36,844)
TOTAL FUNDS	<u>63,565</u>	<u>(100,409)</u>	<u>(36,844)</u>

RUSSIAN IMMIGRANT AID FUND LIMITED

**Notes to the Financial Statements - continued
for the Year Ended 5 April 2025**

10. MOVEMENT IN FUNDS - continued

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

	At 6/4/23 £	Net movement in funds £	At 5/4/25 £
Unrestricted funds			
General fund	25,954	(23,372)	2,582
TOTAL FUNDS	<u>25,954</u>	<u>(23,372)</u>	<u>2,582</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 £
Unrestricted funds			
General fund	128,252	(151,624)	(23,372)
TOTAL FUNDS	<u>128,252</u>	<u>(151,624)</u>	<u>(23,372)</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 5 April 2025.

RUSSIAN IMMIGRANT AID FUND LIMITED

England & Wales - Charity number 265104

Accounts

Company Registration Number: 01063992
Charity Number: 265104

RUSSIAN IMMIGRANT AID FUND LIMITED

**Company Limited by Guarantee
Unaudited Financial Statements**

**For the year ended
5 April 2024**

**RUSSIAN IMMIGRANT AID FUND LIMITED
COMPANY LIMITED BY GUARANTEE**

FINANCIAL STATEMENTS

YEAR ENDED 5 APRIL 2024

CONTENTS	PAGE
Trustees and professional advisers	1
Trustees Annual Report	2-3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7-9

**RUSSIAN IMMIGRANT AID FUND LIMITED
COMPANY LIMITED BY GUARANTEE**

TRUSTEES AND PROFESSIONAL ADVISERS

Registered charity name Russian Immigrant Aid Fund Limited

Charity number 265104

Company number 01063992

Principal office 97 Stamford Hill
London N16 5DN

Trustees Mr G Leitner
Mr H Bondi
Mr I Heitner

Bankers Barclays Bank
Kingsland Branch
Leicester LE87 2BB

RUSSIAN IMMIGRANT AID FUND LIMITED COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT (continued)

YEAR ENDED 5 APRIL 2024

The Trustees present their annual report together with the financial statements of the Russian Immigrant Aid Fund Ltd for the year ended 5th April 2024. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

OBJECTIVES AND ACTIVITIES

Policies and objectives

The objects of the charity are to advance religion in accordance with the orthodox Jewish faith and for such other purposes as are recognised by English law as charitable. In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'

Strategies for achieving objectives

The main strategy for achieving its objectives is to make grants to organisations and individuals in line with the charity's objectives.

ACHIEVEMENTS AND PERFORMANCE

Review of activities

The Trustees are pleased with the results of the year. Incoming resources were used to support charitable activities and an in-year surplus was maintained.

FINANCIAL REVIEW

Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

RESERVE POLICY

The charity aims to maintain sufficient reserves to cover its management expenses.

STRUCTURE , GOVERNANCE AND MANAGEMENT

Constitution

Russian Immigrant Aid Fund Limited is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

Methods of appointment or election of Trustees

The management of the Company is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

RUSSIAN IMMIGRANT AID FUND LIMITED COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT (continued)

YEAR ENDED 5 APRIL 2024

RISK MANAGEMENT

The Trustees have assessed the major risks to which the Company is exposed, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks

STATEMENT OF TRUSTEES RESPONSIBILITIES

The Trustees (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial . Under company 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 Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the trustees

.....
Mrs G Leitner
(Trustee)

26/12/2024

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
RUSSIAN IMMIGRANT AID FUND LIMITED**

I report to the charity Trustees on my examination of the accounts of the Company for the year ended 5 April 2024.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011(the 2011 Act)) and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5) (b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view ' and the report is limited to those matters set out in the statements below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with Section 386 and 387 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the 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 2015)

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

JS&CO Accountants Ltd
26 Theydon Road
London E5 9NA
26th December 2024

This page does not form part of the statutory financial statements

RUSSIAN IMMIGRANT AID FUND LIMITED

STATEMENT OF FINANCIAL ACTIVITIES

for the year ending 5 April 2024

	Notes	Unrestricted funds £	Total 2024 £	2023 £
INCOMING RESOURCES				
Donations	3	63,458	63,458	214,927
Interest receivable	4	107		9
Total Incoming resources		63,565	63,458	214,936
RESOURCES EXPENDED				
Raising funds		4,312	4,312	28,852
Charitable activities	5	83,890	83,890	193,494
Governance costs	6	12,207	12,207	6,954
Total resources expended		100,409	100,409	229,300
NET INCOMING/(OUTGOING) RESOURCES		-36,844	-36,951	-14,364
RECONCILIATION OF FUNDS				
Total funds brought forward		25,954	25,954	40,318
TOTAL FUNDS CARRIED FORWARD		-10,890	-10,890	25,954

The Notes form part of the financial statements

RUSSIAN IMMIGRANT AID FUND LIMITED

BALANCE SHEET
05-Apr-24

	Notes	£	2024 £	£	2023 £
FIXED ASSETS					
Fixtures & Fittings	7		15,604		0
			<u>15,604</u>		<u>0</u>
CURRENT ASSETS:					
Debtors	8	11,192		45,633	
Cash at bank and in hand		<u>2,660</u>		<u>26,847</u>	
			13,852		72,480
CREDITORS: amounts falling due within one year					
	9	<u>-2,700</u>		<u>-3,080</u>	
Net Current assets/(liabilities)			<u>26,756</u>		<u>69,400</u>
CREDITORS: Amounts falling due after more than one year					
	10		-37,646		-43,446
NET ASSETS:			<u>-10,890</u>		<u>25,954</u>
FUNDS					
Unrestricted funds	11		<u>-10,890</u>		<u>25,954</u>
TOTAL FUNDS			<u>-10,890</u>		<u>25,954</u>

The Charitable company is entitled to exemption from audit under section 477 of Companies Act 2006 for the year ended 5 April 2024.

The trustees have not required the charitable company to obtain an audit of its financial statements for the year ended 5 April 2024 in accordance with section 476 of Companies Act 2006.

The trustees acknowledge their responsibilities for

- a) ensuring that the charitable company keeps accounting records that comply with Section 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 Section 394 and 395 and which otherwise comply with all 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 special provision of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial reporting Standard for smaller entities (effective April 2008)

Approved by the board of Trustees on:
And signed on their behalf by:

26 December 2024

.....
Mr G Leitner - Trustee

The Notes form part of these financial statements

RUSSIAN IMMIGRANT AID FUND LIMITED

NOTES TO THE FINANCIAL STATEMENTS for the year ending 5 April 2024

1 ACCOUNTING POLICIES

Accounting convention

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Russian Immigrant Aid Fund Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

Incoming resources

Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs 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.

Taxation

The Charity is exempt from tax on its charitable activities.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Company and which have not been designated for other purposes.

Investment income, gains and losses are allocated to the appropriate fund.

Fixed Assets

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets less their estimated residual value, over their expected useful lives on the following bases:

Motor Vehicles 25% reducing balance

2 TRUSTEES REMUNERATION AND BENEFITS

No trustee received remuneration, allowance for or reimbursement of expenses.

EMPLOYEES

Average number of employees, during the year was as follows: 0 (2023: 0)

RUSSIAN IMMIGRANT AID FUND LIMITED

NOTES TO THE FINANCIAL STATEMENTS
for the year ending 5 April 2024

3	INCOME FROM DONATIONS			
			2024	2023
			£	£
	Donations		63,458	214,927
			<u>63,458</u>	<u>214,927</u>
4	INVESTMENT INCOME			
			2024	2023
			£	£
	Interest receivable		107	9
			<u>107</u>	<u>9</u>
5	ANALYSIS OF GRANTS			
		Grants to	Grants to	Total
		Institutions	Individuals	funds
		2024	2024	2024
		£	£	£
	Grants	51,045	20,700	71,745
		<u>51,045</u>	<u>20,700</u>	<u>71,745</u>
				182,766
				<u>182,766</u>
6	GOVERNANCE COST			
			2024	2023
			£	£
	Rent		4,000	4,000
	Repairs		760	0
	Depreciation		5,201	0
	Bank charges and interest		1093	1,741
	Professional fees		13	133
	Accountancy fee		1,140	1,080
			<u>12,207</u>	<u>6,954</u>
7	FIXED ASSETS			
			Motor	
			Vehicle	Totals
	COST:		£	£
	At 6 April 2023			0
	Additions		20,805	20,805
	At 5 April 2024		<u>20,805</u>	<u>20,805</u>
	DEPRECIATION:			
	At 6 April 2023			0
	Charge for year		5,201	5,201
	At 5 April 2024		<u>5,201</u>	<u>5,201</u>
	NET BOOK VALUE:			
	At 5 April 2024		15,604	15,604
	At 6 April 2023		<u>0</u>	<u>0</u>

RUSSIAN IMMIGRANT AID FUND LIMITED

NOTES TO THE FINANCIAL STATEMENTS
for the year ending 5 April 2024

8 DEBTORS

	2024	2023
	£	£
Other debtors	11,192	45,633
	<u>11,192</u>	<u>45,633</u>

8 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Accruals	2,700	3,080
	<u>2,700</u>	<u>3,080</u>

9 CREDITORS: AMOUNTS FALLING DUE AFTER ONE YEAR

	2024	2023
	£	£
Bank loans	37,646	43,446
	<u>37,646</u>	<u>43,446</u>

10 MOVEMENTS IN FUNDS

	At 6.4.2023	Net movement in funds	At 5.4.24
Unrestricted funds			
General fund	25,954	-36,844	-10,890
TOTAL FUNDS	<u>25,954</u>	<u>-36,844</u>	<u>-10,890</u>

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

	Incoming resources	Resources expended	Movement in funds
Unrestricted funds			
General fund	63,565	100,409	-36,844
TOTAL FUNDS	<u>63,565</u>	<u>100,409</u>	<u>-36,844</u>

RUSSIAN IMMIGRANT AID FUND LIMITED

England & Wales - Charity number 265104

Accounts

Company Registration Number: 01063992
Charity Number: 265104

RUSSIAN IMMIGRANT AID FUND LIMITED

Company Limited by Guarantee
Unaudited Financial Statements

For the year ended
5 April 2023

**RUSSIAN IMMIGRANT AID FUND LIMITED
COMPANY LIMITED BY GUARANTEE**

FINANCIAL STATEMENTS

YEAR ENDED 5 APRIL 2023

CONTENTS	PAGE
Trustees and professional advisers	1
Trustees Annual Report	2-3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7-9

**RUSSIAN IMMIGRANT AID FUND LIMITED
COMPANY LIMITED BY GUARANTEE**

TRUSTEES AND PROFESSIONAL ADVISERS

Registered charity name Russian Immigrant Aid Fund Limited

Charity number 265104

Company number 01063992

Principal office 97 Stamford Hill
London N16 5DN

Trustees Mr G Leitner
Mr H Bondi
Mr I Heitner

Bankers Barclays Bank
Kingsland Branch
Leicester LE87 2BB

RUSSIAN IMMIGRANT AID FUND LIMITED COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT (continued)

YEAR ENDED 5 APRIL 2023

The Trustees present their annual report together with the financial statements of the Russian Immigrant Aid Fund Ltd for the 6 April 2022 to 5 April 2023. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

OBJECTIVES AND ACTIVITIES

Policies and objectives

The objects of the charity are to advance religion in accordance with the orthodox Jewish faith and for such other purposes as are recognised by English law as charitable. In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'

Strategies for achieving objectives

The main strategy for achieving its objectives is to make grants to organisations and individuals in line with the charity's objectives.

ACHIEVEMENTS AND PERFORMANCE

Review of activities

The Trustees are pleased with the results of the year. Incoming resources were used to support charitable activities and an in-year surplus was maintained.

FINANCIAL REVIEW

Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

RESERVE POLICY

The charity aims to maintain sufficient reserves to cover its management expenses.

STRUCTURE , GOVERNANCE AND MANAGEMENT

Constitution

Russian Immigrant Aid Fund Limited is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

Methods of appointment or election of Trustees

The management of the Company is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

RUSSIAN IMMIGRANT AID FUND LIMITED COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT (continued)

YEAR ENDED 5 APRIL 2023

RISK MANAGEMENT

The Trustees have assessed the major risks to which the Company is exposed, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks

STATEMENT OF TRUSTEES RESPONSIBILITIES

The Trustees (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial . Under company 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 Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the trustees

.....
Mrs G Leitner
(Trustee)

12/09/2023

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
RUSSIAN IMMIGRANT AID FUND LIMITED**

I report to the charity Trustees on my examination of the accounts of the Company for the year ended 5 April 2023.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011(the 2011 Act)) and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5) (b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view ' and the report is limited to those matters set out in the statements below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with Section 386 and 387 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the 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 2015)

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

JS&CO Accountants Ltd
26 Theydon Road
London E5 9NA
12th September 2023

This page does not form part of the statutory financial statements

RUSSIAN IMMIGRANT AID FUND LIMITED

STATEMENT OF FINANCIAL ACTIVITIES

for the year ending 5 April 2023

	Notes	Unrestricted funds £	Total 2023 £	2022 £
INCOMING RESOURCES				
Donations	3	214,927	214,927	176,404
Interest receivable	4	9		0
Total Incoming resources		214,936	214,927	176,404
RESOURCES EXPENDED				
Raising funds		28,852	28,852	31,203
Charitable activities	5	193,494	193,494	126,961
Governance costs	6	6,954	6,954	1,811
Total resources expended		229,300	229,300	159,975
NET INCOMING/(OUTGOING) RESOURCES		-14,364	-14,373	16,429
RECONCILIATION OF FUNDS				
Total funds brought forward		40,318	40,318	23,889
TOTAL FUNDS CARRIED FORWARD		25,954	25,954	40,318

The Notes form part of the financial statements

RUSSIAN IMMIGRANT AID FUND LIMITED

BALANCE SHEET
05-Apr-23

	Notes	£	2023 £	£	2022 £
CURRENT ASSETS:					
Debtors	7	45,633		84,500	
Cash at bank and in hand		<u>26,847</u>		<u>3,388</u>	
			72,480		87,888
CREDITORS: amounts falling due within one year					
	8	<u>-3,080</u>		<u>-900</u>	
Net Current assets/(liabilities)			<u>69,400</u>		<u>86,988</u>
CREDITORS: Amounts falling due after more than one year					
	9		-43,446		-46,670
NET ASSETS:			<u>25,954</u>		<u>40,318</u>
FUNDS					
Unrestricted funds	10		<u>25,954</u>		<u>40,318</u>
TOTAL FUNDS			<u>25,954</u>		<u>40,318</u>

The Charitable company is entitled to exemption from audit under section 477 of Companies Act 2006 for the year ended 5 April 2023.

The trustees have not required the charitable company to obtain an audit of its financial statements for the year ended 5 April 2023 in accordance with section 476 of Companies Act 2006.

The trustees acknowledge their responsibilities for

- a) ensuring that the charitable company keeps accounting records that comply with Section 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 Section 394 and 395 and which otherwise comply with all 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 special provision of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial reporting Standard for smaller entities (effective April 2008)

Approved by the board of Trustees on:
And signed on their behalf by:

12 September 2023

.....
Mr G Leitner - Trustee

RUSSIAN IMMIGRANT AID FUND LIMITED

NOTES TO THE FINANCIAL STATEMENTS for the year ending 5 April 2023

1 ACCOUNTING POLICIES

Accounting convention

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Russian Immigrant Aid Fund Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

Incoming resources

Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs 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.

Taxation

The Charity is exempt from tax on its charitable activities.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Company and which have not been designated for other purposes.

Investment income, gains and losses are allocated to the appropriate fund.

2 TRUSTEES REMUNERATION AND BENEFITS

No trustee received remuneration, allowance for or reimbursement of expenses.

EMPLOYEES

Average number of employees, during the year was as follows: 0 (2022: 0)

RUSSIAN IMMIGRANT AID FUND LIMITED

NOTES TO THE FINANCIAL STATEMENTS
for the year ending 5 April 2023

3	INCOME FROM DONATIONS				
			2023		2022
			£		£
	Donations		214,927		176,404
			<u>214,927</u>		<u>176,404</u>
4	INVESTMENT INCOME				
			2023		2022
			£		£
	Interest receivable		9		0
			<u>9</u>		<u>0</u>
5	ANALYSIS OF GRANTS				
		Grants to	Grants to	Total	Total
		Institutions	Individuals	funds	funds
		2023	2023	2023	2022
		£	£	£	£
	Grants	174,928	7,838	182,766	106,289
		<u>174,928</u>	<u>7,838</u>	<u>182,766</u>	<u>106,289</u>
6	GOVERNANCE COST				
			2023		2022
			£		£
	Rent		4,000		0
	Bank charges and interest		1741		911
	Professional fees		133		0
	Accountancy fee		1,080		900
			<u>6,954</u>		<u>1,811</u>
7	DEBTORS				
			2023		2022
			£		£
	Other debtors		45,633		84,500
			<u>45,633</u>		<u>84,500</u>

RUSSIAN IMMIGRANT AID FUND LIMITED

NOTES TO THE FINANCIAL STATEMENTS
for the year ending 5 April 2023

**8 CREDITORS: AMOUNTS FALLING
DUE WITHIN ONE YEAR**

	2023	2022
	£	£
Other creditors		
Accruals	3,080	900
	<u>3,080</u>	<u>900</u>

**9 CREDITORS: AMOUNTS FALLING
DUE AFTER ONE YEAR**

	2023	2022
	£	£
Bank loans	43,446	46,670
	<u>43,446</u>	<u>46,670</u>

10 MOVEMENTS IN FUNDS

	At 6.4.2022	Net movement in funds	At 5.4.23
Unrestricted funds			
General fund	40,318	-14,364	25,954
	<u>40,318</u>	<u>-14,364</u>	<u>25,954</u>
TOTAL FUNDS	<u>40,318</u>	<u>-14,364</u>	<u>25,954</u>

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

	Incoming resources	Resources expended	Movement in funds
Unrestricted funds			
General fund	214,936	229,300	-14,364
TOTAL FUNDS	<u>214,936</u>	<u>229,300</u>	<u>-14,364</u>

RUSSIAN IMMIGRANT AID FUND LIMITED

England & Wales - Charity number 265104

Accounts

Company Registration Number: 01063992
Charity Number: 265104

RUSSIAN IMMIGRANT AID FUND LIMITED

Company Limited by Guarantee
Unaudited Financial Statements

For the year ended
5 April 2022

**RUSSIAN IMMIGRANT AID FUND LIMITED
COMPANY LIMITED BY GUARANTEE**

FINANCIAL STATEMENTS

YEAR ENDED 5 APRIL 2022

CONTENTS	PAGE
Trustees and professional advisers	1
Trustees Annual Report	2-3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7-9

**RUSSIAN IMMIGRANT AID FUND LIMITED
COMPANY LIMITED BY GUARANTEE**

TRUSTEES AND PROFESSIONAL ADVISERS

Registered charity name Russian Immigrant Aid Fund Limited

Charity number 265104

Company number 01063992

Principal office 97 Stamford Hill
London N16 5DN

Trustees Mr G Leitner
Mr H Bondi
Mr I Heitner

Bankers Barclays Bank
Kingsland Branch
Leicester LE87 2BB

RUSSIAN IMMIGRANT AID FUND LIMITED COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT (continued)

YEAR ENDED 5 APRIL 2022

The Trustees present their annual report together with the financial statements of the Russian Immigrant Aid Fund Ltd for the 6 April 2021 to 5 April 2022. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

OBJECTIVES AND ACTIVITIES

Policies and objectives

The objects of the charity are to advance religion in accordance with the orthodox Jewish faith and for such other purposes as are recognised by English law as charitable. In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'

Strategies for achieving objectives

The main strategy for achieving its objectives is to make grants to organisations and individuals in line with the charity's objectives.

ACHIEVEMENTS AND PERFORMANCE

Review of activities

The Trustees are pleased with the results of the year. Incoming resources were used to support charitable activities and an in-year surplus was maintained.

FINANCIAL REVIEW

Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

RESERVE POLICY

The charity aims to maintain sufficient reserves to cover its management expenses.

STRUCTURE , GOVERNANCE AND MANAGEMENT

Constitution

Russian Immigrant Aid Fund Limited is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

Methods of appointment or election of Trustees

The management of the Company is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

RUSSIAN IMMIGRANT AID FUND LIMITED COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT (continued)

YEAR ENDED 5 APRIL 2022

RISK MANAGEMENT

The Trustees have assessed the major risks to which the Company is exposed, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks

STATEMENT OF TRUSTEES RESPONSIBILITIES

The Trustees (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial . Under company 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 Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the trustees

.....
Mrs G Leitner
(Trustee)

08/02/2023

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
RUSSIAN IMMIGRANT AID FUND LIMITED**

I report to the charity Trustees on my examination of the accounts of the Company for the year ended 5 April 2022.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011(the 2011 Act)) and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5) (b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view ' and the report is limited to those matters set out in the statements below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with Section 386 and 387 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the 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 2015)

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

JS&CO Accountants Ltd
26 Theydon Road
London E5 9NA
8th February 2023

This page does not form part of the statutory financial statements

RUSSIAN IMMIGRANT AID FUND LIMITED

STATEMENT OF FINANCIAL ACTIVITIES

for the year ending 5 April 2022

	Notes	Unrestricted funds £	Total 2022 £	2021 £
INCOMING RESOURCES				
Donations	3	176,404	176,404	239,558
Interest receivable	4	0		43
Total Incoming resources		176,404	176,404	239,601
RESOURCES EXPENDED				
Raising funds		31,203		14,291
Charitable activities	5	126,961		208,062
Governance costs	6	1,811	1,811	1,881
Total resources expended		159,975	1,811	224,234
NET INCOMING/(OUTGOING) RESOURCES		16,429	174,593	15,367
RECONCILIATION OF FUNDS				
Total funds brought forward		23,889	23,889	8,522
TOTAL FUNDS CARRIED FORWARD		40,318	40,318	23,889

The Notes form part of the financial statements

RUSSIAN IMMIGRANT AID FUND LIMITED

BALANCE SHEET
05-Apr-22

			2022		2021
	Notes	£	£	£	£
CURRENT ASSETS:					
Debtors	7	84,500		52,250	
Cash at bank and in hand		<u>3,388</u>		<u>22,839</u>	
			87,888		75,089
CREDITORS: amounts falling due within one year					
	8	<u>-900</u>		<u>-1,200</u>	
Net Current assets/(liabilities)			<u>86,988</u>		<u>73,889</u>
CREDITORS: Amounts falling due after more than one year					
	9		-46,670		-50,000
NET ASSETS:			<u>40,318</u>		<u>23,889</u>
FUNDS					
Unrestricted funds	10		<u>40,318</u>		<u>23,889</u>
TOTAL FUNDS			<u>40,318</u>		<u>23,889</u>

The Charitable company is entitled to exemption from audit under section 477 of Companies Act 2006 for the year ended 5 April 2022.

The trustees have not required the charitable company to obtain an audit of its financial statements for the year ended 5 April 2022 in accordance with section 476 of Companies Act 2006.

The trustees acknowledge their responsibilities for

- a) ensuring that the charitable company keeps accounting records that comply with Section 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 Section 394 and 395 and which otherwise comply with all 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 special provision of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial reporting Standard for smaller entities (effective April 2008)

Approved by the board of Trustees on:
And signed on their behalf by:

08 February 2023

.....
Mr G Leitner - Trustee

RUSSIAN IMMIGRANT AID FUND LIMITED

NOTES TO THE FINANCIAL STATEMENTS for the year ending 5 April 2022

1 ACCOUNTING POLICIES

Accounting convention

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Russian Immigrant Aid Fund Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

Incoming resources

Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs 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.

Taxation

The Charity is exempt from tax on its charitable activities.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Company and which have not been designated for other purposes.

Investment income, gains and losses are allocated to the appropriate fund.

2 TRUSTEES REMUNERATION AND BENEFITS

No trustee received remuneration, allowance for or reimbursement of expenses.

EMPLOYEES

Average number of employees, during the year was as follows: 0 (2021: 0)

RUSSIAN IMMIGRANT AID FUND LIMITED

NOTES TO THE FINANCIAL STATEMENTS
for the year ending 5 April 2022

3	INCOME FROM DONATIONS				
				2022	2021
				£	£
	Donations			<u>176,404</u>	<u>239,558</u>
				<u>176,404</u>	<u>239,558</u>
4	INVESTMENT INCOME				
				2022	2021
				£	£
	Interest receivable			<u>0</u>	<u>43</u>
				<u>0</u>	<u>43</u>
5	ANALYSIS OF GRANTS				
		Grants to	Grants to	Total	Total
		Institutions	Individuals	funds	funds
		2022	2022	2022	2021
		£	£	£	£
	Grants	<u>102,684</u>	<u>3,605</u>	<u>106,289</u>	<u>208,062</u>
		<u>102,684</u>	<u>3,605</u>	<u>106,289</u>	<u>208,062</u>
6	GOVERNANCE COST				
				2022	2021
				£	£
	Bank charges and interest			911	681
	Accountancy fee			<u>900</u>	<u>1,200</u>
				<u>1,811</u>	<u>1,881</u>
7	DEBTORS				
				2022	2021
				£	£
	Other debtors			<u>84,500</u>	<u>52,250</u>
				<u>84,500</u>	<u>52,250</u>

RUSSIAN IMMIGRANT AID FUND LIMITED

NOTES TO THE FINANCIAL STATEMENTS
for the year ending 5 April 2022

**8 CREDITORS: AMOUNTS FALLING
DUE WITHIN ONE YEAR**

	2022	2021
	£	£
Other creditors		
Accruals	900	1,200
	<u>900</u>	<u>1,200</u>

**5 CREDITORS: AMOUNTS FALLING
DUE AFTER ONE YEAR**

	2022	2021
	£	£
Bank loans	46,670	50,000
	<u>46,670</u>	<u>50,000</u>

6 MOVEMENTS IN FUNDS

	At 6.4.2021	Net movement in funds	At 5.4.22
Unrestricted funds			
General fund	23,889	16,429	40,318
	<u>23,889</u>	<u>16,429</u>	<u>40,318</u>
TOTAL FUNDS	<u>23,889</u>	<u>16,429</u>	<u>40,318</u>

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

	Incoming resources	Resources expended	Movement in funds
Unrestricted funds			
General fund	176,404	159,975	16,429
TOTAL FUNDS	<u>176,404</u>	<u>159,975</u>	<u>16,429</u>

RUSSIAN IMMIGRANT AID FUND LIMITED

England & Wales - Charity number 265104

Accounts

RUSSIAN IMMIGRANT AID FUND LIMITED
(A company limited by guarantee)

Unaudited

Trustees' report and financial statements

For the Year Ended 5 April 2021

RUSSIAN IMMIGRANT AID FUND LIMITED
(A company limited by guarantee)

Contents

	Page
Reference and administrative details of the Company, its Trustees and advisers	1
Trustees' report	2 - 3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6 - 7
Notes to the financial statements	8 - 12

RUSSIAN IMMIGRANT AID FUND LIMITED
(A company limited by guarantee)

Reference and administrative details of the Company, its Trustees and advisers
For the Year Ended 5 April 2021

Trustees Mr G Leitner
 Mr H Feldman (resigned 15 June 2020)
 Mr I Heitner (appointed 30 November 2020)
 Mr H Bondi (appointed 30 November 2020)

**Company registered
number** 01063992

**Charity registered
number** 265104

Registered office 97 Stamford Hill
 London
 N16 5DN

Bankers Barclays Bank
 Kingsland Branch
 Leicester
 LE87 2BB

RUSSIAN IMMIGRANT AID FUND LIMITED
(A company limited by guarantee)

Trustees' report
For the Year Ended 5 April 2021

The Trustees present their annual report together with the financial statements of the Russian Immigrant Aid Fund Ltd for the 6 April 2020 to 5 April 2021. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

The objects of the charity are to advance religion in accordance with the orthodox Jewish faith and for such other purposes as are recognised by English law as charitable.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Strategies for achieving objectives

The main strategy for achieving its objectives is to make grants to organisations and individuals in line with the charity's objectives.

Achievements and performance

a. Review of activities

The Trustees are pleased with the results of the year. Incoming resources were used to support charitable activities and an in-year surplus was maintained.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

The charity aims to maintain sufficient reserves to cover its management expenses.

Structure, governance and management

RUSSIAN IMMIGRANT AID FUND LIMITED
(A company limited by guarantee)

Trustees' report (continued)
For the Year Ended 5 April 2021

Structure, governance and management (continued)

a. Constitution

Russian Immigrant Aid Fund Limited is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

b. Methods of appointment or election of Trustees

The management of the Company is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

c. Risk management

The Trustees have assessed the major risks to which the Company is exposed, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial . Under company 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 Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 8 November 2021 and signed on their behalf by:

Mr G Leitner
(Trustee)

RUSSIAN IMMIGRANT AID FUND LIMITED
(A company limited by guarantee)

Independent examiner's report
For the Year Ended 5 April 2021

Independent examiner's report to the Trustees of Russian Immigrant Aid Fund Limited ('the Company')

I report to the charity Trustees on my examination of the accounts of the Company for the year ended 5 April 2021.

Responsibilities and basis of report

As the Trustees of the Company (and 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 the Company's accounts 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

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.

This report is made solely to the Company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Company's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Company and the Company's Trustees as a body, for my work or for this report.

Signed:

Dated: 8 November 2021

F Lazega

FCCA

Accshire Accountancy LLP
Rear Entrance 123 Clapton Common
London E5 9AB

RUSSIAN IMMIGRANT AID FUND LIMITED
(A company limited by guarantee)

Statement of financial activities (incorporating income and expenditure account)
For the Year Ended 5 April 2021

	Note	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from:				
Donations and legacies	3	239,558	239,558	238,513
Investments	4	43	43	56
		<u>239,601</u>	<u>239,601</u>	<u>238,569</u>
Total income				
Expenditure on:				
Raising funds	5	14,291	14,291	13,975
Charitable activities	7	209,943	209,943	240,646
		<u>224,234</u>	<u>224,234</u>	<u>254,621</u>
Total expenditure				
		<u>15,367</u>	<u>15,367</u>	<u>(16,052)</u>
Net movement in funds				
Reconciliation of funds:				
Total funds brought forward		8,522	8,522	24,574
Net movement in funds		15,367	15,367	(16,052)
		<u>23,889</u>	<u>23,889</u>	<u>8,522</u>
Total funds carried forward				

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 8 to 12 form part of these financial statements.

RUSSIAN IMMIGRANT AID FUND LIMITED
(A company limited by guarantee)
Registered number: 01063992

Balance sheet
As at 5 April 2021

	Note	2021 £	2020 £
Fixed assets		-	-
Current assets			
Debtors	11	52,250	10,000
Cash at bank and in hand		22,839	1,162
		<u>75,089</u>	<u>11,162</u>
Creditors: amounts falling due within one year	12	(1,200)	(2,640)
Net current assets		<u>73,889</u>	8,522
Total assets less current liabilities		<u>73,889</u>	8,522
Creditors: amounts falling due after more than one year	13	(50,000)	-
Net assets excluding pension asset		<u>23,889</u>	8,522
Total net assets		<u><u>23,889</u></u>	<u><u>8,522</u></u>
Charity funds			
Restricted funds		-	-
Unrestricted funds		23,889	8,522
Total funds		<u><u>23,889</u></u>	<u><u>8,522</u></u>

RUSSIAN IMMIGRANT AID FUND LIMITED
(A company limited by guarantee)
Registered number: 01063992

Balance sheet (continued)
As at 5 April 2021

The Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the Trustees on 08 November 2021 and signed on their behalf by:

Mr G Leitner
(Trustee)

The notes on pages 8 to 12 form part of these financial statements.

RUSSIAN IMMIGRANT AID FUND LIMITED
(A company limited by guarantee)

Notes to the financial statements
For the Year Ended 5 April 2021

1. General information

Russian Immigrant Aid Fund Limited is registered as a charitable company limited by guarantee with registered address at 97 Stamford Hill, London, N16 5DN.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Russian Immigrant Aid Fund Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Company to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Company's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

RUSSIAN IMMIGRANT AID FUND LIMITED
(A company limited by guarantee)

Notes to the financial statements
For the Year Ended 5 April 2021

2. Accounting policies (continued)

2.4 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Company and which have not been designated for other purposes.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from donations and legacies

	Unrestricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Donations	239,558	239,558	238,513

4. Investment income

	Unrestricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Interest receivable	43	43	56

5. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Costs of raising voluntary income	14,291	14,291	13,975

RUSSIAN IMMIGRANT AID FUND LIMITED
(A company limited by guarantee)

Notes to the financial statements
For the Year Ended 5 April 2021

5. Expenditure on raising funds (continued)

6. Analysis of grants

	Grants to Institutions 2021 £	Grants to Individuals 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Grants	202,016	495	202,511	230,845

The Company has made the following material grants to institutions during the year:

Name of institution	2021 £
Vaadat Hatzala - advancement of religion	190,500
Beit David - advancement of religion	6,000
	196,500
Other grants to institutions	5,516
	202,016

7. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Direct costs	209,943	209,943	240,646

RUSSIAN IMMIGRANT AID FUND LIMITED
(A company limited by guarantee)

Notes to the financial statements
For the Year Ended 5 April 2021

8. Analysis of expenditure by activities

	Activities undertaken directly 2021 £	Grant funding of activities 2021 £	Support costs 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Direct costs	5,552	202,511	1,881	209,944	240,646

9. Independent examiner's remuneration

	2021 £	<i>2020 £</i>
Fees payable to the Company's independent examiner for the independent examination of the Company's annual accounts	540	540
Fees payable to the Company's independent examiner in respect of: All other services not included above	660	660

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2020 - £NIL).

During the year ended 5 April 2021, no Trustee expenses have been incurred (2020 - £NIL).

11. Debtors

	2021 £	<i>2020 £</i>
Due after more than one year		
Other debtors	51,100	10,000
	51,100	10,000
Due within one year		
Other debtors	1,150	-
	52,250	10,000

RUSSIAN IMMIGRANT AID FUND LIMITED
(A company limited by guarantee)

Notes to the financial statements
For the Year Ended 5 April 2021

12. Creditors: Amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	<u>1,200</u>	<u>2,640</u>

13. Creditors: Amounts falling due after more than one year

	2021 £	2020 £
Bank loans	<u>50,000</u>	<u>-</u>

14. Summary of funds

Summary of funds - current year

	Balance at 6 April 2020 £	Income £	Expenditure £	Balance at 5 April 2021 £
General funds	<u>8,522</u>	<u>239,601</u>	<u>(224,234)</u>	<u>23,889</u>

Summary of funds - prior year

	Balance at 1 April 2019 £	Income £	Expenditure £	Balance at 5 April 2020 £
General funds	<u>24,574</u>	<u>238,569</u>	<u>(254,621)</u>	<u>8,522</u>