

**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**

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

# **RUSSIAN IMMIGRANT AID FUND LIMITED**

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

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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**

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**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**

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**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

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

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

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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	3,901	5,201
	<u>          </u>	<u>          </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 £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	63,458
Investment income	107
<b>Total</b>	<u>63,565</u>
<b>EXPENDITURE ON</b>	
Raising funds	4,312
<b>Charitable activities</b>	
Charitable activities	83,890
Other	12,207
<b>Total</b>	<u>100,409</u>
<b>NET INCOME/(EXPENDITURE)</b>	(36,844)
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	25,954
<b>TOTAL FUNDS CARRIED FORWARD</b>	<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 £
<b>COST</b>	
At 6 April 2024 and 5 April 2025	20,805
<b>DEPRECIATION</b>	
At 6 April 2024	5,201
Charge for year	3,901
At 5 April 2025	9,102
<b>NET BOOK VALUE</b>	
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
	39,375	40,346

### 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 £
<b>Unrestricted funds</b>			
General fund	(10,890)	13,472	2,582
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	64,687	(51,215)	13,472
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	25,954	(36,844)	(10,890)
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	63,565	(100,409)	(36,844)
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	25,954	(23,372)	2,582
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	128,252	(151,624)	(23,372)
<b>TOTAL FUNDS</b>	<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.