DALAVILLE LIMITED

England & Wales · Charity number 803218

Details

Status	Registered
Legal form	Charitable company
Company number	02393178
Registered	2012-02-07
Register	View on the Charity Commission register

Contact

Address	New Burlington House 1075 Finchley Road London NW11 0PU
Phone	02087310777

Activities

Objects: 1. THE ADVANCEMENT OF RELIGION IN ACCORDANCE WITH THE ORTHODOX JEWISH FAITH. 2. THE RELIEF OF POVERTY.

Activities: To further both in the United Kingdom and abroad those purposes recognised as charitable by English Law.

Classification

- **How:** Makes Grants To Organisations
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£279,903	£254,463	-	-
2024-03-31	£299,997	£294,803	-	-
2023-03-31	£397,771	£398,026	-	-
2022-03-31	£305,939	£328,178	-	-
2021-03-31	£138,223	£103,588	-	-

Trustees

Name	Role	Appointed
MAURICE BENJAMIN BRENIG	Chair	1990-01-05
ROCHELLE BRENIG		1990-06-05

DALAVILLE LIMITED

England & Wales - Charity number 803218

Accounts

COMPANY REGISTRATION NUMBER: 2393178
CHARITY REGISTRATION NUMBER: 803218

Dalaville Limited

Company Limited by Guarantee

Unaudited Financial Statements

For the year ended

31 March 2025

Dalaville Limited

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2025

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Dalaville Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2025

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2025.

Reference and administrative details

Registered charity name	Dalaville Limited
Charity registration number	803218
Company registration number	2393178
Principal office	65 Cranbourne Gardens London NW11 0JB
Registered office	New Burlington House 1075 Finchley Road London NW11 0PU
The trustees	Mr M B Brenig Mrs R Brenig
Company secretary	Mr M B Brenig
Independent examiner	Moshe Broner-Cohen FCA New Burlington House 1075 Finchley Road LONDON NW11 0PU

Structure, governance and management

Governing Document

Dalaville Limited is a company limited by guarantee governed by its Memorandum and Articles of Association.

Organisation

The Charity is administered by the governors who are the trustees. Every governor/trustee holds office until he/she shall die or shall cease to hold office by virtue of the Articles of Association.

The day-to-day affairs of the Company are administered by the Governors (Trustees) whose Chairman is Mr M B Brenig.

Where there is a requirement for new trustees, these would be identified and appointed by the existing trustees. The chairman of the trustees would be responsible for the induction of any new trustee, which involves awareness of a trustee's responsibilities, the governing document, administrative procedures, and the history and philosophical approach of the charity. A new trustee would receive copies of the previous year's annual report and accounts, with detailed explanation thereof.

All Trustees give their time voluntarily and no benefit or expenses were paid to them in the year.

Risk Management

The trustees have identified and reviewed the major risks to which the charity is exposed, in particular those related to the operations and finance of the charity, and are satisfied that systems are in place to manage those risks.

It is recognised that systems can only provide reasonable but not absolute assurance that major risks have been adequately managed.

Objectives and activities

The Company is established to for:

1) The advancement of religion in accordance with the Orthodox Jewish Faith.

2) The relief of poverty.

3) For such purposes recognised as charitable by English Law as charitable and in furtherance of the aforementioned objects.

To achieve these objects, the Company utilises its income to make grants and donations.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Achievements and performance

During the year the Company continued to pursue its philanthropic objects in support of educational, religious and other Charitable Organisations which was in accordance with the guidance of the Charity Commission relating to Public Benefit.

Financial review

Income from donations aggregated £279,903 (2024: £299,997). Total resources expended were £254,463 (2024: £294,803) resulting in a net surplus of £25,440 (2024: £5,194).

The financial results of the Charity's activities for the year to 31 March 2025 are fully reflected in the attached Financial Statements together with the Notes thereon. During the year the charity increased its charitable activities by supporting a higher number of individuals due to the rising costs of living. This has been matched by increasing donation receipts received during the year from donors.

Reserves Policy

It is the policy of the Charity to maintain unrestricted funds, which are the free reserve of the Charity, at a level which the trustees think appropriate after considering the future commitments of the Charity and the likely administrative costs of the Charity for the next year.

At the year end, the Charity had total free reserves of £(35,151) (2024: (£60,591)).

The trustees feel that given there are no obligations to give donations and that they are on a discretionary basis, and the main creditor is one of the trustees, there will be enough funds available to meet any outstanding liabilities.

For this reason also, the accounts have been prepared on a going concern basis because the charity is in a position to meet all of its obligations for the foreseeable future.

The trustees' annual report and the strategic report were approved on 18 December 2025 and signed on behalf of the board of trustees by:

DocuSigned by:
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Mr M B Brenig
Trustee

Dalaville Limited

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Dalaville Limited

Year ended 31 March 2025

I report to the trustees on my examination of the financial statements of Dalaville Limited ('the charity') for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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.

Signed by:
Moshe Broner-Cohen
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Moshe Broner-Cohen FCA
Independent Examiner

18 December 2025
Date

New Burlington House
1075 Finchley Road
LONDON
NW11 0PU

Dalaville Limited

Company Limited by Guarantee

Statement of Financial Activities
(including income and expenditure account)

Year ended 31 March 2025

	Note	2025 Unrestricted funds £	2025 Total funds £	2024 Total funds £
Income and endowments				
Donations and legacies	**5**	279,903	**279,903**	299,997
Total income		279,903	**279,903**	299,997
Expenditure				
Expenditure on charitable activities	**6,7**	(254,463)	**(254,463)**	(294,803)
Total expenditure		(254,463)	**(254,463)**	(294,803)
Net income and net movement in funds		25,440	**25,440**	5,194
Reconciliation of funds				
Total funds brought forward		(60,591)	**(60,591)**	(65,785)
Total funds carried forward		(35,151)	**(35,151)**	(60,591)

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

Dalaville Limited

Company Limited by Guarantee

Statement of Financial Position

31 March 2025

	Note	2025 £	2025 £	2024 £	2024 £
Current assets					
Cash at bank and in hand		**8,635**		23,833	
Creditors: amounts falling due within one year	**12**	**(43,786)**		(84,424)	
Net current liabilities			**(35,151)**		(60,591)
Total assets less current liabilities			**(35,151)**		(60,591)
Net liabilities			**(35,151)**		(60,591)
Funds of the charity					
Unrestricted funds			**(35,151)**		(60,591)
Total charity funds	**13**		**(35,151)**		(60,591)

For the year ending 31 March 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 18 December 2025, and are signed on behalf of the board by:

DocuSigned by:

238634BFB7484BB...

Mr M B Brenig
Trustee

The notes on pages 7 to 11 form part of these financial statements.

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is New Burlington House, 1075 Finchley Road, London, NW11 0PU.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

The financial statements have been prepared on the going concern basis notwithstanding the Charity's net current liabilities. The Trustees consider this to be appropriate given the continued support of the charity's Trustee and main creditor. As such the Trustees believe it is appropriate to prepare the financial statements on a going concern basis because the charity is in a position to meet all of its obligations for the foreseeable future.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Other than those stated below, there were no judgements, estimates and assumptions that affected the amounts reported in the year.

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

4. Limited by guarantee

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

5. Donations and legacies

	Unrestricted Funds	**Total Funds 2025**	Unrestricted Funds	Total Funds 2024
	£	**£**	£	£
Donations				
Donations Received	279,903	**279,903**	299,997	299,997

6. Expenditure on charitable activities by fund type

	Unrestricted Funds	**Total Funds 2025**	Unrestricted Funds	Total Funds 2024
	£	**£**	£	£
Donations Paid	250,496	**250,496**	291,425	291,425
Support costs	3,967	**3,967**	3,378	3,378
	254,463	**254,463**	294,803	294,803

7. Expenditure on charitable activities by activity type

	Grant funding of activities	Support costs	**Total funds 2025**	Total fund 2024
	£	£	**£**	£
Donations Paid	250,496	–	**250,496**	291,425
Governance costs	–	3,967	**3,967**	3,378
	250,496	3,967	**254,463**	294,803

8. Analysis of support costs

		Total 2025	Total 2024
	£	**£**	£
General office	367	**367**	378
Finance costs	3,600	**3,600**	3,000
	3,967	**3,967**	3,378

9. Analysis of grants

	2025 £	2024 £
Grants to institutions		
Chabad Lubavitch Latvia	**65,965**	105,600
Hafatsat Or Hashabbat	**52,440**	57,176
Comet Charities Limited	**–**	1,750
North London Welfare and Educational Foundation	**–**	5,000
Yeshivas Nefesh Dovid	**15,000**	–
Other grants <£5,000	**16,074**	300
	149,479	169,826
Grants to individuals		
Grants to individuals	**101,017**	121,599
Total grants	**250,496**	291,425

The grants made during the year were for the following purposes:

	2025 £	2024 £
Advancement of the Jewish Religion	**109,439**	110,126
Relief of Poverty	**138,656**	179,549
Other general charitable purposes	**2,401**	1,750
Total	**250,496**	291,425

10. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	**3,600**	3,000

11. Trustee remuneration and expenses

The charity has no staff other than the trustees all of whom give freely of their time and expertise without any form of remuneration or other benefit in cash or kind (2024: £nil). The charity did not meet any expenses (2024: £nil) incurred by the trustees for services provided to the charity.

12. Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	**5,600**	3,000
Other creditors	**38,186**	81,424
	43,786	84,424

13. Analysis of charitable funds

Unrestricted funds

	At 1 April 2024	Income	Expenditure	**At 31 March 2025**
	£	£	£	**£**
General funds	(60,591)	279,903	(254,463)	**(35,151)**

	At 1 April 2023	Income	Expenditure	At 31 March 2024
	£	£	£	£
General funds	(65,785)	299,997	(294,803)	(60,591)

14. Analysis of net assets between funds

	Unrestricted Funds	**Total Funds 2025**
	£	**£**
Current assets	8,635	**8,635**
Creditors less than 1 year	(33,524)	**(33,524)**
Net liabilities	(24,889)	**(24,889)**

	Unrestricted Funds	Total Funds 2024
	£	£
Current assets	23,833	23,833
Creditors less than 1 year	(84,424)	(84,424)
Net liabilities	(60,591)	(60,591)

15. Related parties

Included in other creditors is an amount of £38,186 (2024: £81,424) owed to one of the trustees of the charity. The loan is interest free and is effectively repayable on demand.

Accounts

COMPANY REGISTRATION NUMBER: 2393178

CHARITY REGISTRATION NUMBER: 803218

Dalaville Limited

Company Limited by Guarantee

Unaudited Financial Statements

For the year ended

31 March 2024

Dalaville Limited

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2024

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Independent examiner's report to the trustees	**4**
Statement of financial activities (including income and expenditure account)	**5**
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Notes to the financial statements	**7 to 11**

Dalaville Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2024

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2024.

Reference and administrative details

Registered charity name	Dalaville Limited
Charity registration number	803218
Company registration number	2393178
Principal office	65 Cranbourne Gardens London NW11 0JB
Registered office	New Burlington House 1075 Finchley Road London NW11 0PU
The trustees	Mr M B Brenig Mrs R Brenig
Company secretary	Mr M B Brenig
Independent examiner	Moshe Broner-Cohen FCA New Burlington House 1075 Finchley Road LONDON NW11 0PU

Structure, governance and management

Governing Document

Dalaville Limited is a company limited by guarantee governed by its Memorandum and Articles of Association.

Organisation

The Charity is administered by the governors who are the trustees. Every governor/trustee holds office until he/she shall die or shall cease to hold office by virtue of the Articles of Association.

The day-to-day affairs of the Company are administered by the Governors (Trustees) whose Chairman is Mr M B Brenig.

Where there is a requirement for new trustees, these would be identified and appointed by the existing trustees. The chairman of the trustees would be responsible for the induction of any new trustee, which involves awareness of a trustee's responsibilities, the governing document, administrative procedures, and the history and philosophical approach of the charity. A new trustee would receive copies of the previous year's annual report and accounts, with detailed explanation thereof.

All Trustees give their time voluntarily and no benefit or expenses were paid to them in the year.

Risk Management

The trustees have identified and reviewed the major risks to which the charity is exposed, in particular those related to the operations and finance of the charity, and are satisfied that systems are in place to manage those risks.

It is recognised that systems can only provide reasonable but not absolute assurance that major risks have been adequately managed.

Objectives and activities

The Company is established to for:

1) The advancement of religion in accordance with the Orthodox Jewish Faith.

2) The relief of poverty.

3) For such purposes recognised as charitable by English Law as charitable and in furtherance of the aforementioned objects.

To achieve these objects, the Company utilises its income to make grants and donations.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Achievements and performance

During the year the Company continued to pursue its philanthropic objects in support of educational, religious and other Charitable Organisations which was in accordance with the guidance of the Charity Commission relating to Public Benefit.

Financial review

Income from donations aggregated £299,997 (2023: £397,771). Total resources expended were £294,803 (2023: £398,026) resulting in a net surplus of £5,194 (2023: deficit £255).

The financial results of the Charity's activities for the year to 31 March 2024 are fully reflected in the attached Financial Statements together with the Notes thereon. During the year the charity increased its charitable activities by supporting a higher number of individuals due to the rising costs of living. This has been matched by increasing donation receipts received during the year from donors.

Reserves Policy

It is the policy of the Charity to maintain unrestricted funds, which are the free reserve of the Charity, at a level which the trustees think appropriate after considering the future commitments of the Charity and the likely administrative costs of the Charity for the next year.

At the year end, the Charity had total free reserves of £(60,591) (2023: (£65,785)).

The trustees feel that given there are no obligations to give donations and that they are on a discretionary basis, and the main creditor is one of the trustees, there will be enough funds available to meet any outstanding liabilities.

For this reason also, the accounts have been prepared on a going concern basis because the charity is in a position to meet all of its obligations for the foreseeable future.

The trustees' annual report and the strategic report were approved on 5 November 2024 and signed on behalf of the board of trustees by:

DocuSigned by:

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Mr M B Brenig
Trustee

Dalaville Limited

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Dalaville Limited

Year ended 31 March 2024

I report to the trustees on my examination of the financial statements of Dalaville Limited ('the charity') for the year ended 31 March 2024.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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.

Signed by:
Moshe Broner-Cohen
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Moshe Broner-Cohen FCA	5 November 2024
Independent Examiner	Date

New Burlington House
1075 Finchley Road
LONDON
NW11 0PU

Dalaville Limited

Company Limited by Guarantee

Statement of Financial Activities
(including income and expenditure account)

Year ended 31 March 2024

	Note	2024 Unrestricted funds £	2024 Total funds £	2023 Total funds £
Income and endowments				
Donations and legacies	**5**	299,997	**299,997**	397,771
Total income		299,997	**299,997**	397,771
Expenditure				
Expenditure on charitable activities	**6,7**	(294,803)	**(294,803)**	(398,026)
Total expenditure		(294,803)	**(294,803)**	(398,026)
Net income/(expenditure) and net movement in funds		5,194	**5,194**	(255)
Reconciliation of funds				
Total funds brought forward		(65,785)	**(65,785)**	(65,530)
Total funds carried forward		(60,591)	**(60,591)**	(65,785)

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 7 to 11 form part of these financial statements.

Dalaville Limited

Company Limited by Guarantee

Statement of Financial Position

31 March 2024

	Note	2024 £	2024 £	2023 £	2023 £
Current assets					
Cash at bank and in hand		**23,833**		19,239	
Creditors: amounts falling due within one year	**11**	**(84,424)**		(85,024)	
Net current liabilities			**(60,591)**		(65,785)
Total assets less current liabilities			**(60,591)**		(65,785)
Net liabilities			**(60,591)**		(65,785)
Funds of the charity					
Unrestricted funds			**(60,591)**		(65,785)
Total charity funds	**12**		**(60,591)**		(65,785)

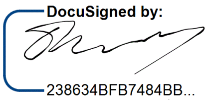
For the year ending 31 March 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 5 November 2024, and are signed on behalf of the board by:



Mr M B Brenig
Trustee

The notes on pages 7 to 11 form part of these financial statements.

Dalaville Limited

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2024

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is New Burlington House, 1075 Finchley Road, London, NW11 0PU.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

The financial statements have been prepared on the going concern basis notwithstanding the Charity's net current liabilities. The Trustees consider this to be appropriate given the continued support of the charity's Trustee and main creditor. As such the Trustees believe it is appropriate to prepare the financial statements on a going concern basis because the charity is in a position to meet all of its obligations for the foreseeable future.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Other than those stated below, there were no judgements, estimates and assumptions that affected the amounts reported in the year.

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

4. Limited by guarantee

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

5. Donations and legacies

	Unrestricted Funds £	**Total Funds 2024 £**	Unrestricted Funds £	Total Funds 2023 £
Donations				
Donations Received	299,997	**299,997**	397,771	397,771

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	**Total Funds 2024 £**	Unrestricted Funds £	Total Funds 2023 £
Donations Paid	291,425	**291,425**	394,247	394,247
Support costs	3,378	**3,378**	3,779	3,779
	294,803	**294,803**	398,026	398,026

7. Expenditure on charitable activities by activity type

	Grant funding of activities £	Support costs £	**Total funds 2024 £**	Total fund 2023 £
Donations Paid	291,425	–	**291,425**	394,247
Governance costs	–	3,378	**3,378**	3,779
	291,425	3,378	**294,803**	398,026

8. Analysis of grants

	2024 £	2023 £
Grants to institutions		
Chabad Lubavitch Latvia	**105,600**	108,645
Hafatsat Or Hashabbat	**57,176**	80,200
Collel Chibath Yerushalayim, Rabbi Meir Baal Hanes Trust	–	12,500
Comet Charities Limited	**1,750**	18,000
B H Gur Limited	–	6,650
North London Welfare and Educational Foundation	**5,000**	46,600
North West Hachnosas Kalloh	–	6,500
Other grants <£5,000	**300**	9,010
	169,826	288,105
Grants to individuals		
Grants to individuals	**121,599**	106,142
Total grants	**291,425**	394,247

8. Analysis of grants *(continued)*

The grants made during the year were for the following purposes:

	2024	2023
	£	£
Advancement of the Jewish Religion	**110,126**	141,172
Relief of Poverty	**179,549**	213,565
Other general charitable purposes	**1,750**	39,510
Total	**291,425**	394,247

9. Independent examination fees

	2024	2023
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	**3,000**	3,600

10. Trustee remuneration and expenses

The charity has no staff other than the trustees all of whom give freely of their time and expertise without any form of remuneration or other benefit in cash or kind (2023: £nil). The charity did not meet any expenses (2023: £nil) incurred by the trustees for services provided to the charity.

11. Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred income	**3,000**	3,600
Other creditors	**81,424**	81,424
	84,424	85,024

12. Analysis of charitable funds

Unrestricted funds

	At 1 April 2023	Income	Expenditure	At 31 March 2024
	£	£	£	£
General funds	(65,785)	299,997	(294,803)	**(60,591)**

	At 1 April 2022	Income	Expenditure	At 31 March 2023
	£	£	£	£
General funds	(65,530)	397,771	(398,026)	(65,785)

13. Analysis of net assets between funds

	Unrestricted Funds	**Total Funds 2024**
	£	**£**
Current assets	23,833	**23,833**
Creditors less than 1 year	(84,424)	**(84,424)**
Net liabilities	(60,591)	**(60,591)**

	Unrestricted Funds	Total Funds 2023
	£	£
Current assets	19,239	19,239
Creditors less than 1 year	(85,024)	(85,024)
Net liabilities	(65,785)	(65,785)

14. Related parties

Included in other creditors is an amount of £81,424 (2023: £81,424) owed to one of the trustees of the charity. The loan is interest free and is effectively repayable on demand.

Accounts

COMPANY REGISTRATION NUMBER: 2393178
CHARITY REGISTRATION NUMBER: 803218

Dalaville Limited

Company Limited by Guarantee

Unaudited Financial Statements

For the year ended

31 March 2023

Dalaville Limited

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2023

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Dalaville Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2023

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

Reference and administrative details

Registered charity name	Dalaville Limited
Charity registration number	803218
Company registration number	2393178
Principal office	65 Cranbourne Gardens London NW11 0JB
Registered office	New Burlington House 1075 Finchley Road London NW11 0PU
The trustees	Mr M B Brenig Mrs R Brenig
Company secretary	Mr M B Brenig
Independent examiner	Moshe Broner-Cohen FCA New Burlington House 1075 Finchley Road LONDON NW11 0PU

Structure, governance and management

Governing Document

Dalaville Limited is a company limited by guarantee governed by its Memorandum and Articles of Association.

Organisation

The Charity is administered by the governors who are the trustees. Every governor/trustee holds office until he/she shall die or shall cease to hold office by virtue of the Articles of Association.

The day-to-day affairs of the Company are administered by the Governors (Trustees) whose Chairman is Mr M B Brenig.

Where there is a requirement for new trustees, these would be identified and appointed by the existing trustees. The chairman of the trustees would be responsible for the induction of any new trustee, which involves awareness of a trustee's responsibilities, the governing document, administrative procedures, and the history and philosophical approach of the charity. A new trustee would receive copies of the previous year's annual report and accounts, with detailed explanation thereof.

All Trustees give their time voluntarily and no benefit or expenses were paid to them in the year.

Risk Management

The trustees have identified and reviewed the major risks to which the charity is exposed, in particular those related to the operations and finance of the charity, and are satisfied that systems are in place to manage those risks.

It is recognised that systems can only provide reasonable but not absolute assurance that major risks have been adequately managed.

Objectives and activities

The Company is established to for:

1) The advancement of religion in accordance with the Orthodox Jewish Faith.

2) The relief of poverty.

3) For such purposes recognised as charitable by English Law as charitable and in furtherance of the aforementioned objects.

To achieve these objects, the Company utilises its income to make grants and donations.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Achievements and performance

During the year the Company continued to pursue its philanthropic objects in support of educational, religious and other Charitable Organisations which was in accordance with the guidance of the Charity Commission relating to Public Benefit.

Financial review

Income from donations aggregated £397,771. Total resources expended were £398,026 resulting in a net deficit of £255.

The financial results of the Charity's activities for the year to 31 March 2023 are fully reflected in the attached Financial Statements together with the Notes thereon. During the year the charity increased its charitable activities by supporting a higher number of individuals due to the rising costs of living. This has been matched by increasing donation receipts received during the year from donors.

The trustees' annual report and the strategic report were approved on 7/12/2023 and signed on behalf of the board of trustees by:

DocuSigned by:

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Mr M B Brenig
Trustee

Dalaville Limited

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Dalaville Limited

Year ended 31 March 2023

I report to the trustees on my examination of the financial statements of Dalaville Limited ('the charity') for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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.

DocuSigned by:
Moshe Broner-Cohen
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Moshe Broner-Cohen FCA
Independent Examiner

7/12/2023
Date

New Burlington House
1075 Finchley Road
LONDON
NW11 0PU

Dalaville Limited

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2023

	Note	2023 Unrestricted funds £	2023 **Total funds** £	2022 Total funds £
Income and endowments				
Donations and legacies	**5**	397,771	**397,771**	305,939
Total income		397,771	**397,771**	305,939
Expenditure				
Expenditure on charitable activities	**6,7**	(398,026)	**(398,026)**	(328,178)
Total expenditure		(398,026)	**(398,026)**	(328,178)
Net expenditure and net movement in funds		(255)	**(255)**	(22,239)
Reconciliation of funds				
Total funds brought forward		(65,530)	**(65,530)**	(43,291)
Total funds carried forward		(65,785)	**(65,785)**	(65,530)

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 7 to 11 form part of these financial statements.

Dalaville Limited

Company Limited by Guarantee

Statement of Financial Position

31 March 2023

	Note	2023 £	2023 £	2022 £	2022 £
Current assets					
Cash at bank and in hand		**19,239**		23,134	
Creditors: amounts falling due within one year	**11**	**(85,024)**		(88,664)	
Net current liabilities			**(65,785)**		(65,530)
Total assets less current liabilities			**(65,785)**		(65,530)
Net liabilities			**(65,785)**		(65,530)
Funds of the charity					
Unrestricted funds			**(65,785)**		(65,530)
Total charity funds	**12**		**(65,785)**		(65,530)

For the year ending 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 7/12/2023......................, and are signed on behalf of the board by:

DocuSigned by:

238634BFB7484BB...

Mr M B Brenig
Trustee

The notes on pages 7 to 11 form part of these financial statements.

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is New Burlington House, 1075 Finchley Road, London, NW11 0PU.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

The financial statements have been prepared on the going concern basis notwithstanding the Charity's net current liabilities. The Trustees consider this to be appropriate given the continued support of the charity's Trustee and main creditor. As such the Trustees believe it is appropriate to prepare the financial statements on a going concern basis because the charity is in a position to meet all of its obligations for the foreseeable future.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Other than those stated below, there were no judgements, estimates and assumptions that affected the amounts reported in the year.

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

4. Limited by guarantee

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

5. Donations and legacies

	Unrestricted Funds £	**Total Funds 2023 £**	Unrestricted Funds £	Total Funds 2022 £
Donations				
Donations Received	397,771	**397,771**	305,939	305,939

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	**Total Funds 2023 £**	Unrestricted Funds £	Total Funds 2022 £
Donations Paid	394,247	**394,247**	324,064	324,064
Support costs	3,779	**3,779**	4,114	4,114
	398,026	**398,026**	328,178	328,178

7. Expenditure on charitable activities by activity type

	Grant funding of activities £	Support costs £	**Total funds 2023 £**	Total fund 2022 £
Donations Paid	394,247	–	**394,247**	324,064
Governance costs	–	3,779	**3,779**	4,114
	394,247	3,779	**398,026**	328,178

8. Analysis of grants

	2023	2022
	£	£
Grants to institutions		
Chabad Lubavitch Latvia	**108,645**	90,530
Hafatsat Or Hashabbat	**80,200**	45,900
Collel Chibath Yerushalayim, Rabbi Meir Baal Hanes Trust	**12,500**	–
Comet Charities Limited	**18,000**	–
B H Gur Limited	**6,650**	–
Friends of Chortkov	**–**	14,000
International Commitee for Har Hazeitim	**–**	92,300
North London Welfare and Educational Foundation	**46,600**	–
North West Hachnosas Kalloh	**6,500**	–
Other grants <£5,000	**9,010**	743
	288,105	243,473
Grants to individuals		
Grants to individuals	**106,142**	80,591
Total grants	**394,247**	324,064

All donations were made to charities whose objectives are in line with the objectives of the charity.

9. Independent examination fees

	2023	2022
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	**3,600**	3,780

10. Trustee remuneration and expenses

The charity has no staff other than the trustees all of whom give freely of their time and expertise without any form of remuneration or other benefit in cash or kind (2022: £nil). The charity did not meet any expenses (2022: £nil) incurred by the trustees for services provided to the charity.

11. Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals and deferred income	**3,600**	7,240
Other creditors	**81,424**	81,424
	85,024	88,664

12. Analysis of charitable funds

Unrestricted funds

	At 1 April 2022	Income	Expenditure	**At 31 March 2023**
	£	£	£	**£**
General funds	(65,530)	397,771	(398,026)	**(65,785)**

	At 1 April 2021	Income	Expenditure	At 31 March 2022
	£	£	£	£
General funds	(43,291)	305,939	(328,178)	(65,530)

13. Analysis of net assets between funds

	Unrestricted Funds	**Total Funds 2023**
	£	**£**
Current assets	19,239	**19,239**
Creditors less than 1 year	(85,024)	**(85,024)**
Net liabilities	(65,785)	**(65,785)**

	Unrestricted Funds	Total Funds 2022
	£	£
Current assets	23,134	23,134
Creditors less than 1 year	(88,664)	(88,664)
Net liabilities	(65,530)	(65,530)

14. Related parties

Included in other creditors is an amount of £81,424 (2022: £81,424) owed to one of the trustees of the charity. The loan is interest free and is effectively repayable on demand.

Accounts

COMPANY REGISTRATION NUMBER: 2393178

CHARITY REGISTRATION NUMBER: 803218

Dalaville Limited

Company Limited by Guarantee

Unaudited Financial Statements

For the year ended

31 March 2022

Dalaville Limited

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2022

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Statement of financial activities (including income and expenditure account)	5
Statement of financial position	6
Notes to the financial statements	7 to 11

Dalaville Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2022

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2022.

Reference and administrative details

Registered charity name	Dalaville Limited
Charity registration number	803218
Company registration number	2393178
Principal office	65 Cranbourne Gardens London NW11 0JB
Registered office	New Burlington House 1075 Finchley Road London NW11 0PU
The trustees	Mr M B Brenig Mrs R Brenig
Company secretary	Mr M B Brenig
Independent examiner	Moshe Broner-Cohen FCA New Burlington House 1075 Finchley Road LONDON NW11 0PU

Structure, governance and management

Governing Document

Dalaville Limited is a company limited by guarantee governed by its Memorandum and Articles of Association.

Organisation

The Charity is administered by the governors who are the trustees. Every governor/trustee holds office until he/she shall die or shall cease to hold office by virtue of the Articles of Association.

The day-to-day affairs of the Company are administered by the Governors (Trustees) whose Chairman is Mr M B Brenig.

Where there is a requirement for new trustees, these would be identified and appointed by the existing trustees. The chairman of the trustees would be responsible for the induction of any new trustee, which involves awareness of a trustee's responsibilities, the governing document, administrative procedures, and the history and philosophical approach of the charity. A new trustee would receive copies of the previous year's annual report and accounts, with detailed explanation thereof.

All Trustees give their time voluntarily and no benefit or expenses were paid to them in the year.

Risk Management

The trustees have identified and reviewed the major risks to which the charity is exposed, in particular those related to the operations and finance of the charity, and are satisfied that systems are in place to manage those risks.

It is recognised that systems can only provide reasonable but not absolute assurance that major risks have been adequately managed.

Objectives and activities

The Company is established to for:

1) The advancement of religion in accordance with the Orthodox Jewish Faith.

2) The relief of poverty.

3) For such purposes recognised as charitable by English Law as charitable and in furtherance of the aforementioned objects.

To achieve these objects, the Company utilises its income to make grants and donations.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Achievements and performance

During the year the Company continued to pursue its philanthropic objects in support of educational, religious and other Charitable Organisations which was in accordance with the guidance of the Charity Commission relating to Public Benefit.

Financial review

Income from donations aggregated £305,939. Total resources expended were £328,178 resulting in net loss of £22,240.

The financial results of the Charity's activities for the year to 31 March 2022 are fully reflected in the attached Financial Statements together with the Notes thereon.

The trustees' annual report and the strategic report were approved on 23 December 2022 and signed on behalf of the board of trustees by:

DocuSigned by:

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Mr M B Brenig
Trustee

Dalaville Limited

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Dalaville Limited

Year ended 31 March 2022

I report to the trustees on my examination of the financial statements of Dalaville Limited ('the charity') for the year ended 31 March 2022.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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.

DocuSigned by:
Moshe Broner-Cohen
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23/12/2022

Moshe Broner-Cohen FCA
Independent Examiner

Date

New Burlington House
1075 Finchley Road
LONDON
NW11 0PU

Dalaville Limited

Company Limited by Guarantee

Statement of Financial Activities
(including income and expenditure account)

Year ended 31 March 2022

	Note	2022 Unrestricted funds £	2022 **Total funds £**	2021 Total funds £
Income and endowments				
Donations and legacies	**5**	305,939	**305,939**	138,223
Total income		305,939	**305,939**	138,223
Expenditure				
Expenditure on charitable activities	**6,7**	(328,178)	**(328,178)**	(103,588)
Total expenditure		(328,178)	**(328,178)**	(103,588)
Net (expenditure)/income and net movement in funds		(22,239)	**(22,239)**	34,635
Reconciliation of funds				
Total funds brought forward		(43,291)	**(43,291)**	(77,926)
Total funds carried forward		(65,530)	**(65,530)**	(43,291)

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

Dalaville Limited

Company Limited by Guarantee

Statement of Financial Position

31 March 2022

	Note	2022 £	2022 £	2021 £	2021 £
Current assets					
Cash at bank and in hand		**23,134**		41,593	
Creditors: amounts falling due within one year	**11**	**(88,664)**		(84,884)	
Net current liabilities			**(65,530)**		(43,291)
Total assets less current liabilities			**(65,530)**		(43,291)
Net liabilities			**(65,530)**		(43,291)
Funds of the charity					
Unrestricted funds			**(65,530)**		(43,291)
Total charity funds	**12**		**(65,530)**		(43,291)

For the year ending 31 March 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 23 December 2022, and are signed on behalf of the board by:

DocuSigned by:

238634BFB7484BB...

Mr M B Brenig
Trustee

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is New Burlington House, 1075 Finchley Road, London, NW11 0PU.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

The financial statements have been prepared on the going concern basis notwithstanding the Charity's net current liabilities. The Trustees consider this to be appropriate given the continued support of the charity's Trustee and main creditor. As such the Trustees believe it is appropriate to prepare the financial statements on a going concern basis because the charity is in a position to meet all of its obligations for the foreseeable future.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Other than those stated below, there were no judgements, estimates and assumptions that affected the amounts reported in the year.

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

4. Limited by guarantee

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

5. Donations and legacies

	Unrestricted Funds £	**Total Funds 2022 £**	Unrestricted Funds £	Total Funds 2021 £
Donations				
Donations Received	305,939	**305,939**	138,223	138,223

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	**Total Funds 2022 £**	Unrestricted Funds £	Total Funds 2021 £
Donations Paid	324,064	**324,064**	100,104	100,104
Support costs	4,114	**4,114**	3,484	3,484
	328,178	**328,178**	103,588	103,588

7. Expenditure on charitable activities by activity type

	Grant funding of activities £	Support costs £	**Total funds 2022 £**	Total fund 2021 £
Donations Paid	324,064	–	**324,064**	100,104
Governance costs	–	4,114	**4,114**	3,484
	324,064	4,114	**328,178**	103,588

8. Analysis of grants

	2022 £	2021 £
Grants to institutions		
Chabad Lubavitch Latvia	**90,530**	10,000
Hafatsat Or Hashabbat	**45,900**	37,150
Friends of Boyan trust	–	3,000
B H Gur Limited	–	1,300
Friends of Chortkov	**14,000**	–
International Commitee for Har Hazeitim	**92,300**	–
Other grants <£5,000	**743**	13,497
	243,473	64,947
Grants to individuals		
Grants to individuals	**80,591**	35,157
Total grants	**324,064**	100,104

All donations were made to charities whose objectives are in line with the objectives of the charity.

9. Independent examination fees

	2022	2021
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	**3,780**	3,180

10. Trustee remuneration and expenses

The charity has no staff other than the trustees all of whom give freely of their time and expertise without any form of remuneration or other benefit in cash or kind (2021: £nil). The charity did not meet any expenses (2021: £nil) incurred by the trustees for services provided to the charity.

11. Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals and deferred income	**7,240**	3,460
Other creditors	**81,424**	81,424
	88,664	84,884

12. Analysis of charitable funds

Unrestricted funds

	At 1 April 2021	Income	Expenditure	**At 31 March 2022**
	£	£	£	**£**
General funds	(43,291)	305,939	(328,178)	**(65,530)**

	At 1 April 2020	Income	Expenditure	At 31 March 2021
	£	£	£	£
General funds	(77,926)	138,223	(103,588)	(43,291)

13. Analysis of net assets between funds

	Unrestricted Funds	**Total Funds 2022**
	£	**£**
Current assets	23,134	**23,134**
Creditors less than 1 year	(88,664)	**(88,664)**
Net liabilities	(65,530)	**(65,530)**

	Unrestricted Funds	Total Funds 2021
	£	£
Current assets	41,593	41,593
Creditors less than 1 year	(84,884)	(84,884)
Net liabilities	(43,291)	(43,291)

14. Related parties

Included in other creditors is an amount of £81,424 (2021: £81,424) owed to one of the trustees of the charity. The loan is interest free and is effectively repayable on demand.

DALAVILLE LIMITED

England & Wales - Charity number 803218

Accounts

COMPANY REGISTRATION NUMBER: 2393178

CHARITY REGISTRATION NUMBER: 803218

Dalaville Limited

Company Limited by Guarantee

Unaudited Financial Statements

For the year ended

31 March 2021

Dalaville Limited

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2021

	Pages
Trustees' annual report (incorporating the director's report)	**1 to 3**
Independent examiner's report to the trustees	**4**
Statement of financial activities (including income and expenditure account)	**5**
Statement of financial position	**6**
Notes to the financial statements	**7 to 11**

Dalaville Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2021

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2021.

Reference and administrative details

Registered charity name	Dalaville Limited
Charity registration number	803218
Company registration number	2393178
Principal office	65 Cranbourne Gardens London NW11 0JB
Registered office	New Burlington House 1075 Finchley Road London NW11 0PU
The trustees	Mr M B Brenig Mrs R Brenig
Company secretary	Mr M B Brenig
Independent examiner	Mr Moshe Broner-Cohen New Burlington House 1075 Finchley Road LONDON NW11 0PU

Structure, governance and management

Governing Document

Dalaville Limited is a company limited by guarantee governed by its Memorandum and Articles of Association.

Organisation

The Charity is administered by the governors who are the trustees. Every governor/trustee holds office until he/she shall die or shall cease to hold office by virtue of the Articles of Association.

The day-to-day affairs of the Company are administered by the Governors (Trustees) whose Chairman is Mr M B Brenig.

Where there is a requirement for new trustees, these would be identified and appointed by the existing trustees. The chairman of the trustees would be responsible for the induction of any new trustee, which involves awareness of a trustee's responsibilities, the governing document, administrative procedures, and the history and philosophical approach of the charity. A new trustee would receive copies of the previous year's annual report and accounts, with detailed explanation thereof.

All Trustees give their time voluntarily and no benefit or expenses were paid to them in the year.

Risk Management

The trustees have identified and reviewed the major risks to which the charity is exposed, in particular those related to the operations and finance of the charity, and are satisfied that systems are in place to manage those risks.

It is recognised that systems can only provide reasonable but not absolute assurance that major risks have been adequately managed.

Objectives and activities

The Company is established to for:

1) The advancement of religion in accordance with the Orthodox Jewish Faith.

2) The relief of poverty.

3) For such purposes recognised as charitable by English Law as charitable and in furtherance of the aforementioned objects.

To achieve these objects, the Company utilises its income to make grants and donations.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Achievements and performance

During the year the Company continued to pursue its philanthropic objects in support of educational, religious and other Charitable Organisations which was in accordance with the guidance of the Charity Commission relating to Public Benefit.

Financial review

Income from donations aggregated £138,223. Total resources expended were £103,588 resulting in net income of £34,635.

The financial results of the Charity's activities for the year to 31 March 2021 are fully reflected in the attached Financial Statements together with the Notes thereon.

The trustees' annual report and the strategic report were approved on 24 January 2022 and signed on behalf of the board of trustees by:

DocuSigned by:

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Mr M B Brenig
Trustee

Dalaville Limited

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Dalaville Limited

Year ended 31 March 2021

I report to the trustees on my examination of the financial statements of Dalaville Limited ('the charity') for the year ended 31 March 2021.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 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 charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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.

DocuSigned by:
Moshe Broner-Cohen
5AA920DA47A644B

Moshe Broner-Cohen FCA
Independent Examiner

Date

New Burlington House
1075 Finchley Road
LONDON
NW11 0PU

Dalaville Limited

Company Limited by Guarantee

Statement of Financial Activities
(including income and expenditure account)

Year ended 31 March 2021

	Note	2021 Unrestricted funds £	2021 Total funds £	2020 Total funds £
Income and endowments				
Donations and legacies	**5**	138,223	**138,223**	66,057
Total income		138,223	**138,223**	66,057
Expenditure				
Expenditure on charitable activities	**6,7**	(103,588)	**(103,588)**	(143,508)
Total expenditure		(103,588)	**(103,588)**	(143,508)
Net income/(expenditure) and net movement in funds		34,635	**34,635**	(77,451)
Reconciliation of funds				
Total funds brought forward		(77,926)	**(77,926)**	(475)
Total funds carried forward		(43,291)	**(43,291)**	(77,926)

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 7 to 11 form part of these financial statements.

Dalaville Limited

Company Limited by Guarantee

Statement of Financial Position

31 March 2021

	Note	2021 £	2021 £	2020 £	2020 £
Current assets					
Cash at bank and in hand		**41,593**		6,678	
Creditors: amounts falling due within one year	**11**	**(84,884)**		(84,604)	
Net current liabilities			**(43,291)**		(77,926)
Total assets less current liabilities			**(43,291)**		(77,926)
Net liabilities			**(43,291)**		(77,926)
Funds of the charity					
Unrestricted funds			**(43,291)**		(77,926)
Total charity funds	**12**		**(43,291)**		(77,926)

For the year ending 31 March 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 24 January 2022, and are signed on behalf of the board by:

DocuSigned by:
238634BFB7484BB...

Mr M B Brenig
Trustee

The notes on pages 7 to 11 form part of these financial statements.

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is New Burlington House, 1075 Finchley Road, London, NW11 0PU.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

The financial statements have been prepared on the going concern basis notwithstanding the Charity's net current liabilities. The Trustees consider this to be appropriate given the continued support of the charity's Trustee and main creditor. As such the Trustees believe it is appropriate to prepare the financial statements on a going concern basis because the charity is in a position to meet all of its obligations for the foreseeable future.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

4. Limited by guarantee

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

5. Donations and legacies

	Unrestricted Funds £	**Total Funds 2021 £**	Unrestricted Funds £	Total Funds 2020 £
Donations				
Donations Received	138,223	**138,223**	66,057	66,057

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	**Total Funds 2021 £**	Unrestricted Funds £	Total Funds 2020 £
Donations Paid	100,104	**100,104**	139,083	139,083
Support costs	3,484	**3,484**	4,425	4,425
	103,588	**103,588**	143,508	143,508

7. Expenditure on charitable activities by activity type

	Grant funding of activities £	Support costs £	**Total funds 2021 £**	Total fund 2020 £
Donations Paid	100,104	–	**100,104**	139,083
Governance costs	–	3,484	**3,484**	4,425
	100,104	3,484	**103,588**	143,508

8. Analysis of grants

	2021 £	2020 £
Grants to institutions		
Chabad Lubavitch Latvia	**10,000**	–
Hafatsat Or Hashabbat	**37,150**	52,836
Masim Tovim	–	10,800
Yeshivas Nefesh Dovid	–	9,000
Friends of Boyan trust	**3,000**	6,400
B H Gur Limited	**1,300**	5,600
Friends of Chortkov	–	36,000
Other grants <£5,000	**13,497**	18,447
	64,947	139,083
Grants to individuals		
Grants to individuals	**35,157**	–
Total grants	**100,104**	139,083

8. Analysis of grants *(continued)*

All donations were made to charities whose objectives are in line with the objectives of the charity.

9. Independent examination fees

	2021	2020
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	**3,180**	4,160

10. Trustee remuneration and expenses

The charity has no staff other than the trustees all of whom give freely of their time and expertise without any form of remuneration or other benefit in cash or kind (2020: £nil). The charity did not meet any expenses (2020: £nil) incurred by the trustees for services provided to the charity.

11. Creditors: amounts falling due within one year

	2021	2020
	£	£
Accruals and deferred income	**3,460**	3,180
Other creditors	**81,424**	81,424
	84,884	84,604

12. Analysis of charitable funds

Unrestricted funds

	At 1 April 2020	Income	Expenditure	**At 31 March 2021**
	£	£	£	**£**
General funds	(77,926)	138,223	(103,588)	**(43,291)**

	At 1 April 2019	Income	Expenditure	At 31 March 2020
	£	£	£	£
General funds	(475)	66,057	(143,508)	(77,926)

13. Analysis of net assets between funds

	Unrestricted Funds	**Total Funds 2021**
	£	**£**
Current assets	41,593	**41,593**
Creditors less than 1 year	(84,884)	**(84,884)**
Net liabilities	(43,291)	**(43,291)**

	Unrestricted Funds	Total Funds 2020
	£	£
Current assets	6,678	6,678
Creditors less than 1 year	(84,604)	(84,604)
Net liabilities	(77,926)	(77,926)

14. Related parties

Included in other creditors is an amount of £81,424 (2020: £81,424) owed to one of the trustees of the charity. The loan is interest free and is effectively repayable on demand.