Charity number: 1198884

CHABAD LUBAVITCH BRICKET WOOD & DISTRICTS

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 8 MAY 2023

CHABAD LUBAVITCH BRICKET WOOD & DISTRICTS

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CHABAD LUBAVITCH BRICKET WOOD & DISTRICTS

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE PERIOD ENDED 8 MAY 2023

Trustees	Zvi Brooks, Chair (appointed 21 May 2022) Brian John Grossman, Trustee (appointed 12 October 2022) Ephraim Levine, Trustee (appointed 21 May 2022) Leivi Sudak, Trustee (appointed 21 May 2022)
Charity registered number	1198884
Principal office	The Bluebells Station Road St Albans AL2 3PQ
Accountants	Wolffe Accountancy Services Ltd 34 Braydon Road London N16 6QB

TRUSTEES' REPORT
FOR THE PERIOD ENDED 8 MAY 2023

The Trustees present their annual report together with the financial statements of the Chabad Lubavitch Bricket Wood & Districts for the period 10 May 2022 to 8 May 2023.

Objectives and activities

- **Policies and objectives**

This charity was set as a Charitable Incorporated Organistion - Foundation on 10 May 2022 to advance the Orthodox Jewish faith in Bricket Wood and surrounding areas, to advance public education including education in the Orthodox Jewish faith through providing study facilities, and to provide financial and practical assistance where needed to Bricket Wood and surrounding areas.

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)'.

TRUSTEES' REPORT (CONTINUED)
FOR THE PERIOD ENDED 8 MAY 2023

(continued)

- **Review of objectives**

We are pleased to present our end-of-year report of activities for the period of 2022-2023, marking our first formal year as a registered charity. Throughout this year, we have made significant progress in fulfilling our charitable aims and objectives, which revolve around promoting Jewish worship, education, community welfare, and social support. Our activities encompass both religious and spiritual services as well as cultural and social initiatives that are open to all.
The trustees have diligently reviewed the objectives and activities of our charity to ensure their alignment with our core aims. This review process involved considering the Charity Commission's general guidance on public benefit and their supplementary public guidance on the advancement of religion for the public benefit. By adhering to these guidelines, we have maintained our commitment to promoting Jewish worship, education, community welfare, and social support. The following sections outline the main activities we undertook during this period;

Community Welfare and Support:

To address the welfare and support needs of our community, we have actively supported isolated individuals and families experiencing illness or challenging circumstances through the distribution of care package. These packages contained food and thoughtful care gifts, enabling recipients to celebrate festivals or simply uplift their spirits. We also extended our support to community members experiencing bereavement or celebrating the birth of a baby, ensuring that they felt cared for and included.

Volunteers delivering a care package.

Community Building:
We organized several community-building events, bringing together people from diverse backgrounds. Our grand public Chanukah Lighting event at the street corner in the heart of Bricket Wood was a resounding success, attracting over 100 individuals from across the wider communities. This event served as a platform for fostering relationships, promoting cultural understanding, and celebrating our shared traditions. This event featured doughnuts, balloons, and a mesmerizing fire show.

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Menorah Lighting at The Galleria Shopping Centre

Furthermore, our Friday night Soup & Scotch gatherings became a regular meeting point, with an average of 30 attendees each week. These Friday night Soup & Scotch are open, inclusive and accepting to everyone, there is nourishing food, opportunity to meet others socially, as well as providing a need of belonging, networking, and increase community awareness. This event aimed to combat isolation and build a sense of belonging.

Purim Party and Shavuot Celebration:
We organized a highly successful Evening Purim Party at the Bricket Wood Social Club, engaging the community in a fun-filled social evening. Additionally, we hosted a delightful Shavuot cheesecake and cream garden party, commemorating the king's coronation and strengthening community bonds.

At our Purim Party social evening with Mentalist Robert Fox

Jewish Women Connect:
Throughout the year, we facilitated local groups of women to come together and socialize under the banner of Jewish Women Connect. These gatherings involved various events, such as cake decorating, pyrography, and Challah making, allowing women to form connections and foster a supportive community. Jewish Women Connect has played a vital role in fostering a sense of belonging, empowerment, and camaraderie among the women in our community.

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Ladies of Jewish Women Connect spent an evening of cupcake decorating.

Family Programs:
Our family-oriented programs have been instrumental in bringing families and communities together. During religious services on Friday evenings, we introduced special child-friendly elements, such as a choir for children to join in singing beautiful hymns. Additionally, we provided a selection of board games, toys, and recreational facilities like trampolines and swing sets. Some of other noteworthy family-oriented events like the Purim Happy Hour and Kids' doughnut bake have further strengthened the bond within our community and created memorable experiences while strengthened family ties.

Local family joined the annual summer BBQ

Classes and Lectures:
To advance education, we conduct weekly Saturday morning classes, which have been running for over a year. These classes covered various topics, including teachings from the Torah and Kabbalah, as well as discussions on cultural beliefs and controversial issues. We aimed to provide individuals with the tools to form their own opinions while enriching their understanding of Jewish heritage and identity. Moreover, our successful JUDA (Jewish Enrichment) program has been running every Sunday morning, offering children from years 2-6 an

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enjoyable and educational experience to deepen their knowledge of Judaism.

The children at JUDA are baking hamantaschen cookies

Religious Services:
Since our inception, we have been providing weekly religious services, such as the Kabbolas Shabbos on Friday evenings. These services have been inspirational and well-received by the community, fostering a sense of spirituality and connection. Additionally, we have conducted a full religious service on one Saturday morning each month. The High Holiday services witnessed an impressive turnout, with over 150 individuals participating throughout the festival period.

Friday night services in the summer

Conclusion:
In conclusion, our first formal year as a registered charity has been filled with accomplishments aligned with our charitable aims and objectives. We have actively engaged in community building, facilitated social connections through Jewish Women Connect, organised family programs, provided educational classes and lectures,

(continued)

conducted regular religious services, and delivered care packages to those in need. We express our gratitude to the trustees, volunteers, and community members whose support and involvement have made these achievements possible. Moving forward, we remain committed to fulfilling our objectives and furthering our impact on promoting Jewish worship, education, community welfare, and social support.

Financial review

- **Reserves policy**

In the opinion of the trustees, the funds of the charity are sufficient for its purposes.

- **Principal funding**

In the period £20,867 was raised from donations received £800 received in grants which were used to advance the Charity's objectives of providing educational and cultural activities, maintaining a place of worship (synagogue), and advancing the Jewish religion in the community of Bricket Wood and surrounding areas.

Structure, governance and management

- **Constitution**

Chabad Lubavitch Bricket Wood & Districts is a registered charity, number 1198884, and is constituted under a CIO - FOUNDATION.

- **Methods of appointment or election of Trustees**

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

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

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the CIO - FOUNDATION. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 8 April 2024 and signed on their behalf by:

Zvi Brooks

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD ENDED 8 MAY 2023

	Note	Unrestricted funds 2023 £	Total funds 2023 £
Income from:			
Donations and legacies	3	**21,667**	**21,667**
Total income		**21,667**	**21,667**
Expenditure on:			
Charitable activities	4	**18,920**	**18,920**
Other expenditure	5	**1,331**	**1,331**
Total expenditure		**20,251**	**20,251**
Net movement in funds		**1,416**	**1,416**
Reconciliation of funds:			
Net movement in funds		**1,416**	**1,416**
Total funds carried forward		**1,416**	**1,416**

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

The notes on pages 11 to 14 form part of these financial statements.

BALANCE SHEET
AS AT 8 MAY 2023

	Note		2023 £
Fixed assets			
Tangible assets	6		**900**
			900
Current assets			
Cash at bank and in hand		**2,516**	
		2,516	
Creditors: amounts falling due within one year	7	**(2,001)**	
Net current assets			**515**
Total assets less current liabilities			**1,415**
Net assets excluding pension asset			**1,415**
Total net assets			**1,415**
Charity funds			
Restricted funds			**-**
Unrestricted funds			**1,415**
Total funds			**1,415**

The financial statements were approved and authorised for issue by the Trustees on 08 April 2024 and signed on their behalf by:

Zvi Brooks

The notes on pages 11 to 14 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 8 MAY 2023

1. General information

This charity was established to advance the Orthodox Jewish faith, to promote public education including education in the Orthodox Jewish faith, and to provide financial and practical assistance where needed.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Chabad Lubavitch Bricket Wood & Districts meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

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

2.3 Expenditure

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

2.4 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following basis:

Fixtures and fittings	-	10% Straight Line Method

2.5 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2. Accounting policies (continued)

2.6 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

2.7 Fund accounting

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

3. Income from donations and legacies

	Unrestricted funds 2023 £	Total funds 2023 £
Donations	20,867	**20,867**
Grants	800	**800**
	21,667	**21,667**

4. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2023 £	Total 2023 £
Insurance	307	**307**
Office and administrative expenses	1,757	**1,757**
Synagogue upkeep	1,101	**1,101**
Sabbath and festival events	5,755	**5,755**
Wages	4,000	**4,000**
Rent payable	6,000	**6,000**
	18,920	**18,920**

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 8 MAY 2023

5. Other expenditure

	Unrestricted funds 2023 £	Total funds 2023 £
Bank charges	180	**180**
Accountancy	350	**350**
Depreciation of fixtures	96	**96**
Advertising	513	**513**
Professional fees	192	**192**
	1,331	**1,331**

6. Tangible fixed assets

	Fixtures and fittings £
Cost or valuation	
Additions	**996**
At 8 May 2023	**996**
Depreciation	
Charge for the period	**96**
At 8 May 2023	**96**
Net book value	
At 8 May 2023	**900**

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 8 MAY 2023

7. Creditors: Amounts falling due within one year

	2023 £
Other creditors	**1,651**
Accruals and deferred income	**350**
	2,001

8. Summary of funds

Summary of funds - current period

	Income £	Expenditure £	Balance at 8 May 2023 £
General funds	**21,667**	**(20,252)**	**1,415**

9. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	900	**900**
Current assets	2,516	**2,516**
Creditors due within one year	(2,001)	**(2,001)**
Total	1,415	**1,415**