

Lubavitch Liverpool
Trustees' Report
for year ended 31 August, 2023

The trustees present their report along with the financial statements of the charity for the year ending 31 August, 2023.

Charity details

The details of the charity are given on page 1.

Constitution and objects

Lubavitch Liverpool is constituted under a MEMORANDUM AND ARTICLES OF ASSOCIATION INCORPORATED 3 AUGUST 2007 and is registered charity number 1123511.

The objects of the charity are

1. The advancement and promotion of the Jewish religion for the benefit of the public in accordance with the Orthodox tenets thereof.
2. The advancement of public education including education in the Orthodox Jewish faith and the provision of recreational facilities ancillary thereto.
3. The relief of financial hardship by the provision of financial assistance to persons of the Jewish faith who are in need to enable them to observe and perform the rites and practices of the Jewish religion.
4. Any other objects that are considered charitable by laws of England and Wales.

Activities

The main activities are 'preparing ourselves for the ultimate redemption' through ensuring Jewish continuity by reinforcing Jewish identity by providing nourishing educational and social activities, reaching out to all, whether in times of crisis, celebration and in daily life. The charity's main income is from contributions which enable the charity to achieve its objectives.

Achievements and Performance

During the year 2022-23 the charity continued to run and expand all its programmes and activities to include youth activities, festival and Sabbath activities, adult education programmes, social services, Judaica services and publications. Chanukah, Purim, Passover and Shavuot activities have grown with programs for children in the Jewish schools of Liverpool.

Future plans

The trustees plan to continue and increase the charity's activities and programs; especially in the areas of youth and children.

Recruitment and Appointment of New Trustees

The appointment of new trustees is at the discretion of the serving trustees. All decisions made on behalf of the charity are made by the trustees.

Trustees' Responsibility

The trustees are required under the Charities Act 1993 to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year (unless a charity is entitled to prepare accounts on the alternative receipts and payments basis).

In preparing financial statements giving a true and fair view, the trustees should follow best practice and

- (a) Select suitable accounting policies and apply them consistently;
- (b) Make judgments and estimates that are reasonable and prudent;
- (c) State whether applicable accounting standards and statements of recommended practices have been followed, subject to any departures disclosed and explained in the financial statements;
- (d) Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ascertain the financial position of the charity and which enable them to ensure that the financial statements comply with applicable law and regulations. 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.

This report was approved by the trustees on 30 May, 2024 and is signed on behalf of them all.

.....
Mr. Geoffrey Max

Registered number
06333245

Lubavitch Liverpool
Report and Accounts
31 August 2023

**H J Pinczewski and Co.
Chartered Certified Accountants
Rico House
George Street
Unit 6 Lower Ground Floor
Prestwich, Manchester
M25 9WS**

Lubavitch Liverpool
Report and accounts
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Lubavitch Liverpool Company Information

Directors

Jeffrey Max
Peretz Chein

Accountants

H J Pinczewski and Co.
Chartered Certified Accountants
Rico House
George Street
Unit 6 Lower Ground Floor
Prestwich, Manchester
M25 9WS

Bankers

Barclays Bank Plc
Liverpool South
Leicestershire
L87 2BB

Registered office

76 Beech Lane
Liverpool
L18 3ER

Registered number

06333245

Charity number

1123511

Lubavitch Liverpool**Registered number: 06333245****Directors' Report**

The directors present their report and accounts for the year ended 31 August 2023.

Principal activities

The company's principal activity during the year continued to be a charity for the advancement and promotion of the Jewish Religion in accordance with the Orthodox Tenets.

Directors

The following persons served as directors during the year:

Jeffrey Max
Peretz Chein

Small company provisions

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board on 30 May 2024 and signed on its behalf.

Jeffrey Max
Director

Independent examiner's report to the trustees of Lubavitch Liverpool a Charitable Company ('the Company') Limited by Guarantee

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2023

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145 (5) (b) of the 2011 Act.

Independent examiner's statement

Since the Company's gross income does not exceed £250,000 your examiner does not need to be a member of a body listed in section 145 of the 2011 Act. Nevertheless I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached

H J Pinczewski and Co.
Chartered Certified Accountants
Rico House
George Street
Unit 6 Lower Ground Floor
Prestwich, Manchester
M25 9WS

30 May 2024

Lubavitch Liverpool
Profit and Loss Account
for the year ended 31 August 2023

	2023 £	2022 £
Turnover	178,103	178,531
Cost of sales	(100,599)	(106,770)
Gross profit	<u>77,504</u>	<u>71,761</u>
Administrative expenses	(82,611)	(81,929)
Operating loss	<u>(5,107)</u>	<u>(10,168)</u>
Interest payable	-	(236)
Loss before taxation	<u>(5,107)</u>	<u>(10,404)</u>
Tax on loss	-	-
Loss for the financial year	<u>(5,107)</u>	<u>(10,404)</u>

Lubavitch Liverpool
Registered number:
Balance Sheet
as at 31 August 2023

06333245

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	3	17,549	18,798
Current assets			
Debtors	4	12,116	10,989
Cash at bank and in hand		879	7,253
		<u>12,995</u>	<u>18,242</u>
Creditors: amounts falling due within one year	5	(3,923)	(5,312)
Net current assets		<u>9,072</u>	<u>12,930</u>
Deficiency of assets		<u>26,621</u>	<u>31,728</u>
Capital and reserves			
Profit and loss account		26,621	31,728
Members' funds		<u>26,621</u>	<u>31,728</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Peretz Chein
Director

Approved by the board on 30 May 2024

Lubavitch Liverpool
Statement of Changes in Equity
for the year ended 31 August 2023

	Profit and loss account £	Total £
At 1 September 2021	42,132	42,132
Loss for the financial year	(10,404)	(10,404)
At 31 August 2022	<u>31,728</u>	<u>31,728</u>
At 1 September 2022	31,728	31,728
Loss for the financial year	(5,107)	(5,107)
At 31 August 2023	<u>26,621</u>	<u>26,621</u>

Lubavitch Liverpool
Notes to the Accounts
for the year ended 31 August 2023

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Turnover

Turnover is measured at the fair value of the consideration received or receivable, of charitable donations made by donors. Turnover may include revenue earned from the sale of goods and from rendering of services to the public in connection with its principal activity. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Plant and machinery	over 10 years
Fixtures, fittings, tools and equipment	over 10 years

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation

The company is a charity and is not subject to taxation.

Lubavitch Liverpool
Notes to the Accounts
for the year ended 31 August 2023

Leased assets

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. All other leases are classified as operating leases. The rights of use and obligations under finance leases are initially recognised as assets and liabilities at amounts equal to the fair value of the leased assets or, if lower, the present value of the minimum lease payments. Minimum lease payments are apportioned between the finance charge and the reduction in the outstanding liability using the effective interest rate method. The finance charge is allocated to each period during the lease so as to produce a constant periodic rate of interest on the remaining balance of the liability. Leased assets are depreciated in accordance with the company's policy for tangible fixed assets. If there is no reasonable certainty that ownership will be obtained at the end of the lease term, the asset is depreciated over the lower of the lease term and its useful life. Operating lease payments are recognised as an expense on a straight line basis over the lease term.

2	Employees	2023 Number	2022 Number
	Average number of persons employed by the company	5	5
3	Tangible fixed assets		
	Fixtures and fittings £	Plant and machinery etc £	Total £
Cost			
At 1 September 2022	21,920	7,268	29,188
Additions	2,315	824	3,139
At 31 August 2023	24,235	8,092	32,327
Depreciation			
At 1 September 2022	5,958	4,432	10,390
Charge for the year	3,656	732	4,388
At 31 August 2023	9,614	5,164	14,778
Net book value			
At 31 August 2023	14,621	2,928	17,549
At 31 August 2022	15,962	2,836	18,798

Included in fixed assets are assets funded through the National lottery grant for use as part of the funded project.

Lubavitch Liverpool
Notes to the Accounts
for the year ended 31 August 2023

4 Debtors	2023	2022
	£	£
Trade debtors	5,267	4,912
Other debtors	6,849	6,077
	<u>12,116</u>	<u>10,989</u>

5 Creditors: amounts falling due within one year	2023	2022
	£	£
Taxation and social security costs	130	187
Other creditors	2,993	4,375
Accruals and deferred income	800	750
	<u>3,923</u>	<u>5,312</u>

6 Other information

Lubavitch Liverpool is a private company limited by guarantee and incorporated in England. Its registered office is:
76 Beech Lane
Liverpool
L18 3ER

7 Company limited by Guarantee

The liability of the members is limited to a sum of £10.

Lubavitch Liverpool
Detailed profit and loss account
for the year ended 31 August 2023

This schedule does not form part of the statutory accounts

	2023 £	2022 £
Sales	178,103	178,531
Cost of sales	(100,599)	(106,770)
Gross profit	77,504	71,761
Administrative expenses	(82,611)	(81,929)
Operating loss	(5,107)	(10,168)
Interest payable	-	(236)
Loss before tax	(5,107)	(10,404)

Lubavitch Liverpool**Detailed profit and loss account****for the year ended 31 August 2023***This schedule does not form part of the statutory accounts*

	2023	2022
	£	£
Sales		
General donations	134,705	141,370
Designated contributions	19,420	24,975
Gift aid receipts	13,978	12,186
National Lottery grant	10,000	-
	<u>178,103</u>	<u>178,531</u>
 Cost of sales		
Jewish festivals	20,954	25,200
Adult activities	6,176	3,786
Children's activities	11,882	13,255
Catering	25,939	26,221
Liverpool Jewish Women's Circle	9,971	-
Designated donations	19,420	24,975
General donations	4,386	11,364
Books and periodicals	1,674	1,969
	<u>100,599</u>	<u>106,770</u>
 Administrative expenses		
Employee costs:		
Wages and salaries	29,163	34,708
Staff training and welfare	-	819
Travel and subsistence	3,048	5,812
Motor expenses	6,029	6,186
Motor vehicle leasing	12,811	7,697
	<u>51,051</u>	<u>55,222</u>
Premises costs:		
Rates	4,046	3,290
Light and heat	9,092	5,804
Cleaning	5,865	3,935
	<u>19,003</u>	<u>13,029</u>
General administrative expenses:		
Telephone and fax	1,849	1,992
Stationery, postage and printing	1,049	1,867
Subscriptions	257	130
Bank charges	276	311
Computer costs	2,662	2,012
Repairs and maintenance	490	1,387
Depreciation	4,388	4,700
Sundry expenses	12	25
	<u>10,983</u>	<u>12,424</u>
Legal and professional costs:		
Accountancy fees	800	750
Consultancy fees	270	-
Payroll services	504	504
	<u>1,574</u>	<u>1,254</u>
	<u>82,611</u>	<u>81,929</u>

Registered number
06333245

Lubavitch Liverpool
Report and Accounts
31 August 2023

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Peretz Chein

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Registered number

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Charity number

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Lubavitch Liverpool**Registered number: 06333245****Directors' Report**

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Principal activities

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This report was approved by the board on 30 May 2024 and signed on its behalf.

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Responsibilities and basis of report

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Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145 (5) (b) of the 2011 Act.

Independent examiner's statement

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3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
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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

H J Pinczewski and Co.
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30 May 2024

Lubavitch Liverpool
Profit and Loss Account
for the year ended 31 August 2023

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Tax on loss	-	-
Loss for the financial year	<u>(5,107)</u>	<u>(10,404)</u>

Lubavitch Liverpool
Registered number:
Balance Sheet
as at 31 August 2023

06333245

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	3	17,549	18,798
Current assets			
Debtors	4	12,116	10,989
Cash at bank and in hand		879	7,253
		<u>12,995</u>	<u>18,242</u>
Creditors: amounts falling due within one year	5	(3,923)	(5,312)
Net current assets		<u>9,072</u>	<u>12,930</u>
Deficiency of assets		<u>26,621</u>	<u>31,728</u>
Capital and reserves			
Profit and loss account		26,621	31,728
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The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

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Peretz Chein
Director

Approved by the board on 30 May 2024

Lubavitch Liverpool
Statement of Changes in Equity
for the year ended 31 August 2023

	Profit and loss account £	Total £
At 1 September 2021	42,132	42,132
Loss for the financial year	(10,404)	(10,404)
At 31 August 2022	<u>31,728</u>	<u>31,728</u>
At 1 September 2022	31,728	31,728
Loss for the financial year	(5,107)	(5,107)
At 31 August 2023	<u>26,621</u>	<u>26,621</u>

Lubavitch Liverpool
Notes to the Accounts
for the year ended 31 August 2023

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Turnover

Turnover is measured at the fair value of the consideration received or receivable, of charitable donations made by donors. Turnover may include revenue earned from the sale of goods and from rendering of services to the public in connection with its principal activity. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Plant and machinery	over 10 years
Fixtures, fittings, tools and equipment	over 10 years

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

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Lubavitch Liverpool
Notes to the Accounts
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2 Employees	2023 Number	2022 Number
Average number of persons employed by the company	<u>5</u>	<u>5</u>

3 Tangible fixed assets	Fixtures and fittings £	Plant and machinery etc £	Total £
Cost			
At 1 September 2022	21,920	7,268	29,188
Additions	<u>2,315</u>	<u>824</u>	<u>3,139</u>
At 31 August 2023	<u>24,235</u>	<u>8,092</u>	<u>32,327</u>
Depreciation			
At 1 September 2022	5,958	4,432	10,390
Charge for the year	<u>3,656</u>	<u>732</u>	<u>4,388</u>
At 31 August 2023	<u>9,614</u>	<u>5,164</u>	<u>14,778</u>
Net book value			
At 31 August 2023	<u>14,621</u>	<u>2,928</u>	<u>17,549</u>
At 31 August 2022	<u>15,962</u>	<u>2,836</u>	<u>18,798</u>

Included in fixed assets are assets funded through the National lottery grant for use as part of the funded project.

Lubavitch Liverpool
Notes to the Accounts
for the year ended 31 August 2023

4 Debtors	2023	2022
	£	£
Trade debtors	5,267	4,912
Other debtors	6,849	6,077
	<u>12,116</u>	<u>10,989</u>

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	£	£
Taxation and social security costs	130	187
Other creditors	2,993	4,375
Accruals and deferred income	800	750
	<u>3,923</u>	<u>5,312</u>

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Lubavitch Liverpool
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for the year ended 31 August 2023
This schedule does not form part of the statutory accounts

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Designated contributions	19,420	24,975
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National Lottery grant	10,000	-
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Jewish festivals	20,954	25,200
Adult activities	6,176	3,786
Children's activities	11,882	13,255
Catering	25,939	26,221
Liverpool Jewish Women's Circle	9,971	-
Designated donations	19,420	24,975
General donations	4,386	11,364
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 Administrative expenses		
Employee costs:		
Wages and salaries	29,163	34,708
Staff training and welfare	-	819
Travel and subsistence	3,048	5,812
Motor expenses	6,029	6,186
Motor vehicle leasing	12,811	7,697
	<u>51,051</u>	<u>55,222</u>
Premises costs:		
Rates	4,046	3,290
Light and heat	9,092	5,804
Cleaning	5,865	3,935
	<u>19,003</u>	<u>13,029</u>
General administrative expenses:		
Telephone and fax	1,849	1,992
Stationery, postage and printing	1,049	1,867
Subscriptions	257	130
Bank charges	276	311
Computer costs	2,662	2,012
Repairs and maintenance	490	1,387
Depreciation	4,388	4,700
Sundry expenses	12	25
	<u>10,983</u>	<u>12,424</u>
Legal and professional costs:		
Accountancy fees	800	750
Consultancy fees	270	-
Payroll services	504	504
	<u>1,574</u>	<u>1,254</u>
	<u>82,611</u>	<u>81,929</u>