

CHABAD LUBAVITCH SOUTH EAST COUNTIES LTD

England & Wales · Charity number 1144438

Details

Status Registered

Legal form Charitable company

Company number [07652293](#)

Registered 2011-10-26

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

Contact

Address Chabad House
14 Richmond Terrace
Brighton
BN2 9SA

Phone 01273693151

Email info@chabadsussex.org

Website www.chabadsussex.org

Activities

Objects: A. TO ADVANCE ORTHODOX JUDAISM AS EXPOUNDED BY THE TEACHING OF CHABAD-LUBAVITCH. B. TO ADVANCE THE UNDERSTANDING OF JUDAISM AMONGST PEOPLE OF OTHER FAITHS, PRIMARILY AMONGST STUDENTS IN THE SOUTH EAST COUNTIES AND ON THE SOUTH COAST OF ENGLAND

Activities: To advance Orthodox Judaism as expounded by the teachings of Chabad Lubavitch and to advance the understanding of Judaism amongst Jews and people of other faiths, primarily amongst students in the South East Counties and on the South Coast of England.

Classification

- **How:** Makes Grants To Organisations, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, Religious Activities, Human Rights/religious Or Racial Harmony/equality Or Diversity, Other Charitable Purposes
- **Who:** Children/young People, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- Brighton And Hove
- East Sussex
- Hampshire
- Kent
- West Sussex

Finances

Period end	Income	Expenditure	Assets	Employees
2025-05-31	£81,957	£91,410	-	-
2024-05-31	£99,633	£87,850	-	-
2023-05-31	£54,558	£69,172	-	-
2022-05-31	£93,184	£84,380	-	-
2021-05-31	£160,601	£112,968	-	-

Trustees

Name	Role	Appointed
RABBI PESACH EFUNE	Chair	2011-06-21
RABBI LEWIS		2011-10-26
RABBI YEREMI ANTONY JAMES ANGYALFI		2011-10-26

CHABAD LUBAVITCH SOUTH EAST COUNTIES LTD

England & Wales - Charity number 1144438

Accounts

Company registration number: 07652293
Charity registration number: 1144438

**CHABAD LUBAVITCH SOUTH EAST COUNTIES LTD
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2025**

Chabad Lubavitch South East Counties Ltd Contents

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Chabad Lubavitch South East Counties Ltd
Company No. 07652293
Trustees' Report For The Year Ended 31 May 2025

The trustees present their report and the financial statements for the year ended 31 May 2025.

Objectives and Activities

Aims and Objectives

The principal activities of the Charity are to advance Orthodox Judaism as expounded by the teachings of Chabad-Lubavitch and to advance the understanding of Judaism.

The charity provides a range of educational and social resources to further its principle objectives, primarily but not exclusively for the benefit of Jewish students and students of other faiths, in Brighton and the South East Counties.

Chabad, with its acronym for the Hebrew terms of Chochma – Wisdom, Binah – Understanding, and Da'at – Knowledge, emphasises Jewish engagement through Torah study, both of traditional Jewish thought and Chassidism, and through the practical performance of Mitzvot. The Charity provides educational offerings geared to making Judaism intellectually stimulating, meaningful, engaging and relatable to young adults in the modern world.

Consistent with the strong emphasis within the Chabad-Lubavitch movement of living by the Biblical adage "Love your fellow as yourself", the Charity maintains a welcoming and non-discriminatory open door policy to all Jewish students. Further to this aim, the Charity seeks to ensure the holistic wellbeing of its members, providing a range of support services to enable students to succeed materially, emotionally and spiritually while at university.

The charity employs a 'Rabbi and Rebbitzin' couple, who ably lead the Charity's activities, and who together with their children, offer a welcoming home-away-from-home for beneficiaries. The Charity also benefits from the contribution of volunteers from the students and wider community, who play a vital role in enabling the Charity to achieve its objectives.

Public Benefit

The trustees have given careful consideration to the Charity Commission's guidance on public benefit when setting the aims and objectives of the Charity. In particular, the trustees consider how planned activities will contribute to the aims and objectives of the Charity. The Charity is an affiliate of the Chabad-Lubavitch movement, with centres in over 100 countries worldwide, including more than 50 centres across the UK, serving many thousands of Britain's Jews through its innovative and compassionate programming.

The Charity benefits from strong formal association and partnerships with University of Brighton; University of Kent, Canterbury; University of Sussex, Brighton; and University of Southampton; where its rabbi serves as a Chaplain/Faith Advisor within the university's Chaplaincy and maintains ongoing ties and relationships with a range of partners in these institutions, including with Vice-Chancellors and senior leaders.

The Charity has no affiliation with any political organisation.

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

Achievements and Performance

Main Achievements

The Charity continues to provide its broad range of tried-and-tested activities, as well as developing new and creative opportunities for beneficiaries. Below are highlighted some key areas of activities.

Study

Lunch n Learn:

The weekly Lunch n Learns is a key feature of the Charity's informal educational programming, with sessions held weekly at Universities of Kent, Southampton and Sussex.

Pizza n Parsha:

The popular Pizza n Parsha sessions offer students a more immersive study session, exploring the weekly Torah reading as brought to life through the depth of Chabad Chassidic thought. In the spirit of nurturing both body and soul, students are treated to delicious, homemade pizza. Popular with many alumni, these sessions are now shared weekly on Spotify and other platforms, with a regular following who provide positive and appreciative feedback.

One-to-One Study:

A number of students take advantage of the opportunity to benefit from regular one-to-one study sessions with the rabbi.

Shabbat Dinner

Friday Shabbat Dinners are the highlight of our weekly programming, when students have the opportunity to experience traditional Shabbat observance in a warm and welcoming setting. A creative format facilitates a lively community spirit, with dinners often lasting upward of 4 hours. After serving the main course, each student in turn is invited to introduce themselves and choose one of seven options to share:

Chabad Lubavitch South East Counties Ltd Trustees' Report (continued) For The Year Ended 31 May 2025

Main Achievements - continued

- Say L'chaim and pass...
- Take on a new Mitzvah
- Choose a song from the book
- Ask the Rabbi a question
- Share a Jewish experience
- Tell a joke
- Play a game

Feedback from participants confirms that this feature creates a joyous atmosphere and lively community spirit which is enjoyed by all, while enhancing their engagement, connection and understanding of Judaism.

The Shabbat Experience A unique initiative that proved a great success was the special Shabbat Experience Friday Night Dinner held at University of Sussex in February. Jewish students were encouraged to invite their non-Jewish friends to get a taste of 'how their Jewish friends spend Friday evenings'. Over 130 attendees enjoyed a full Shabbat dinner in a lively and joyous setting.

The university's Vice-Chancellor Prof. Sasha Roseneil, Deputy VC Prof. Michael Luck and Pro-VC Prof. David Ruebain were honoured guests. Other guests included a number of Jewish members of the university faculty and members of the Students' Union leadership team.

In reflecting on the importance of such initiatives, as the most effective mechanism in countering the current difficult, challenging and polarising climate on campus, the Vice-Chancellor wrote: "What a truly wonderful evening that was! Thank you all so much for everything you did to make Friday night's dinner happen. It was a hugely warm and welcoming Shabbat experience for everyone who came - hosted with great generosity of spirit and enormous amounts of delicious food! I left happy and full of hope - and I'm sure that was a very widespread feeling amongst those who took part."

Instilling Jewish Confidence & Pride

The 7th Oct attacks in Israel and their aftermath, along with the associated growing polarisation in society, continue to have significant impact on students and faculty and on Jewish life at British universities. The Charity has expended much effort to ensure that students and faculty are supported during these challenging times, and continues to devote resources to promote Jewish pride, confidence and optimism. In his role as Chaplain/Faith Advisor, Rabbi Lewis worked extensively with Vice-Chancellors and university leaders and partners, raising awareness of the needs of the Jewish community and advocating for greater support in ensuring the community's safety and wellbeing. A range of creative initiatives were implemented, to further promote pride, confidence and optimism within the university's Jewish community. Relaxing 'chill night' events provided a space for Jewish students to connect, seek comfort and support each other.

Pegisha Shabbaton

A key event in which the Charity participated this year, was the 'Pegisha' Shabbaton held in Budapest in March. Rabbi & Mrs Lewis travelled along with 15 students to this incredible, top-notch, fun and immersive weekend. Organised and generously funded by Chabad on Campus Intl., 300 Jewish students from across Europe attended Pegisha EU 2025. Highlights of the weekend included the deeply moving, emotional and uplifting atmosphere, when joining in song at the famous 'shoes' Holocaust Memorial on the banks of the Danube river, as well as the joyous musical Havdala dancing at the closing of Shabbat. The event proved a phenomenal success in the efforts to enable students to find strength and resilience, inspiring them to be bold, proud and confident Jews.

The following is a message the Charity received from a grateful Pegisha participant:

"Hi Zalman. Hope all is well. I can't really say enough how grateful I am for this weekend. It was such a special experience - from the dancing and singing with you, the JSOC and fellow Jews on Friday night, enjoying the celebrations for Havdalah and doing an incredibly powerful tefillin by the Danube - I feel closer to my Jewish identity in ways I could not have imagined a few years ago. But not just this weekend - the JSOC has really emerged as one of my favourite parts of university. The Friday night dinners are so special, and I'm always grateful to learn more at a Lunch n Learn session. The environment you and Shterna have created is so welcoming, but also has made me such a proud Jew - in what has been some pretty tough times - and gave me experiences I will always remember and be very appreciative of. Thank you so much for everything Zalman! We in fire will not burn!"

Highlights 2024-2025

...CONTINUED

Chabad Lubavitch South East Counties Ltd Trustees' Report (continued) For The Year Ended 31 May 2025

Main Achievements - continued

- **Family Celebrations:** A special Shabbat was held in Nov 2024 to mark the Bat Mitzvah of Chana, daughter of Rabbi & Mrs Lewis. The celebration was a wonderful opportunity to share the family's joy in the traditional 'Chabad-style', and served as a prime educational feature for the many students who attended.
- **Mitzvahs:** In keeping with Chabad's emphasis on the value of the performance of each individual Mitzvah, the Charity continues to broaden its focus on encouraging students to increased engagement in this area. Notable areas of success include Tefillin, Mezuzah, Charity Giving and Shabbat Candle-Lighting. Students continue to connect well with these messages and values, as is evident from the number of students who request assistance in increasing their Mitzvah engagement.

Holiday programming

A key feature of the Charity's activities, is its Jewish Holiday programming.

Outlined below are highlights.

- **Rosh Hashana:** Dinner; Shofar blowing and buffet.
- **Yom Kippur:** pre-fast meal and Kol Nidrei Service, and Neilah service followed by break-fast meal.
- **Sukkot:** A range of events were held at the Sukkah booths erected by the Charity at the Chabad Centre and at University of Sussex. A Sukkah booth was erected for an afternoon at University of Kent, followed by an evening Sukkot social at the home of a university alumni in Canterbury. A Sukkah booth was erected for an afternoon at University of Southampton, followed by an evening Sukkot social at the Southampton Synagogue. Through these initiatives, dozens of Jewish students, staff and local community had the opportunity to celebrate and observe Sukkot.
- **Chanukah:** As Chanukah was in late Dec., when students are home for winter break, special efforts were made to ensure that students had Chanukah Menorah kits, enabling them to observe Chanukah through lighting the Menorah.
- **Purim** celebrations and Megillah Readings at Southampton Synagogue, at University of Sussex and at the Chabad Centre in Brighton.
- **Pesach** Both Seder Nights were hosted at the Chabad Centre. Special handbaked Shmura Matzah packs were distributed to 60 contacts. Provision of Kosher-for-Pesach daily hot meals for students who were in Brighton during the holiday.
- **Lag B'Omer:** BBQs in Brighton and Southampton.

Current students, alumni and parents of students continue to provide positive feedback, expressing appreciation for the opportunities provided by the Charity, which enable beneficiaries to discover, learn and engage with a meaningful, relatable and joyful Judaism. The feedback received confirms the profound impact that the activities have on beneficiaries.

At the close of the academic year, a grateful student reflected: "The environment you and Shterna have created is so welcoming, but also has made me such a proud Jew - in what has been some pretty tough times - and gave me experiences I will always remember and be very appreciative of."

The Charity considers the holistic wellbeing of beneficiaries of vital importance. Staff offer support and guidance to beneficiaries who suffer from challenging mental health, addiction and substance abuse, general anxiety and related areas of wellbeing. The staff 'Rabbi and Rebbitzin' offer vital support to current students, as well as to alumni who have graduated and have moved away from Brighton, who still seek their compassionate care when facing life's difficult hurdles.

Through his links as the Jewish Chaplain/Faith Advisor at Universities of Brighton, Kent, Southampton and Sussex, Rabbi Lewis has developed strong partnerships with the chaplaincy teams, university leaders and student support services, enabling him to support Jewish students and faculty, as well as the wider university community, in many invaluable ways.

Centre Expansion

The future development and expansion of the Ground and Lower Ground floors of the Centre continues to grow momentum, with projected works to commence in April 2026. The project will provide much needed additional facilities for activities, with the provision of a 36 m² multi-purpose event space, a games room, an additional food preparation space and essential improvements to the existing library, main office and common areas. The Charity has secured substantial grants of 30% of the project budget, and is actively seeking further financial support to enable this important development to proceed.

Plans for future periods

In continuing its objectives, to advance Orthodox Judaism as expounded by the teachings of Chabad-Lubavitch and to advance the understanding of Judaism amongst people of other faiths, the Charity will continue to provide its range of educational and social resources, primarily but not exclusively for the benefit of Jewish students and students of other faiths, in Brighton and the South East Counties.

The charity continues to actively seek new donors and partners, to further secure its current activities, as well as to enable further growth across all areas of provision to beneficiaries.

Chabad Lubavitch South East Counties Ltd
Trustees' Report (continued)
For The Year Ended 31 May 2025

Financial Review

Reserves Policy

During the year, total income was £81,957 (2024: £99,633). Total expenditure was £91,410 (2024: £87,850). The resulting deficit was £9,453 (2024: £11,783 surplus).

Total unrestricted funds due in less than one year was a deficit of £2,461 (2024: £82,823). The charity was unsuccessful in obtaining a number of grants this year which were obtained last year. The Charity is actively working to increase its overall donation income, both through increasing monthly donors, as well as its annual donors, to strengthen its charitable position.

Funds Materially in Deficit

Unrestricted funds due in less than one year remained in deficit of £2,461 (2024: £82,823), it has significantly improved following the refinancing of the mortgage secured on the Charity's freehold property.

Going Concern

The Trustees have considered the deficit unrestricted funds position due in less than one year as well as the deficit unrestricted funds position. In the Trustees' opinion, there is no material uncertainty about the ability of the Charity to continue as a going concern. The Trustees are confident in the wide and generous donor base of the Charity to continue to support the Charity's operations and to meet financial obligations as they fall due.

Reference and Administrative Details

Trustees

Rabbi Yeremi Angyalfi
Rabbi Pesach Efune
Rabbi Shlomo Lewis

Charity Number

1144438

Company Number

07652293

Principal Address

Chabad House
14 Richmond Terrace
Brighton
BN2 9SA

Independent Examiner

Shaya Grosskopf FCA
1g Accountants
Chartered Accountants
Churchill House
137-139 Brent Street
London
NW4 4DJ

Chabad Lubavitch South East Counties Ltd
Trustees' Report (continued)
For The Year Ended 31 May 2025

Small Company Rules

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

The trustees' report was approved by the board of trustees and signed on its behalf by:

Pesach Efune

Rabbi Pesach Efune

Trustee

26/02/2026

Chabad Lubavitch South East Counties Ltd
Independent Examiner's Report to the Trustees of Chabad Lubavitch South East Counties Ltd
For The Year Ended 31 May 2025

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 May 2025.

Responsibilities and Basis of Report

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

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

Independent Examiner's Statement

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

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

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

Ig Accountants

Shaya Grosskopf FCA
26/02/2026
Ig Accountants
Chartered Accountants
Churchill House
137-139 Brent Street
London
NW4 4DJ

Chabad Lubavitch South East Counties Ltd
Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 May 2025

		Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	4	81,882	-	81,882	99,493
Investments	5	75	-	75	140
		<u>81,957</u>	<u>-</u>	<u>81,957</u>	<u>99,633</u>
EXPENDITURE ON:					
Raising funds	7	(9,375)	-	(9,375)	(10,699)
Charitable activities	7	(74,719)	(7,316)	(82,035)	(77,151)
		<u>(84,094)</u>	<u>(7,316)</u>	<u>(91,410)</u>	<u>(87,850)</u>
NET (EXPENDITURE)/INCOME		<u>(2,137)</u>	<u>(7,316)</u>	<u>(9,453)</u>	<u>11,783</u>
NET MOVEMENT IN FUNDS		<u>(2,137)</u>	<u>(7,316)</u>	<u>(9,453)</u>	<u>11,783</u>
RECONCILIATION OF FUNDS:					
Total funds brought forward		(82,824)	539,884	457,060	445,277
TOTAL FUNDS CARRIED FORWARD	19	<u>(84,961)</u>	<u>532,568</u>	<u>447,607</u>	<u>457,060</u>

The notes on pages 10 to 16 form part of these financial statements.

Chabad Lubavitch South East Counties Ltd
Comparative Statement of Financial Activities (including Income and Expenditure
Account)
For The Year Ended 31 May 2025

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	4	99,493	-	99,493
Investments	5	140	-	140
		99,633	-	99,633
EXPENDITURE ON:				
Raising funds	7	(10,699)	-	(10,699)
Charitable activities	7	(69,907)	(7,244)	(77,151)
		(80,606)	(7,244)	(87,850)
NET INCOME		19,027	(7,244)	11,783
NET MOVEMENT IN FUNDS		19,027	(7,244)	11,783
RECONCILIATION OF FUNDS:				
Total funds brought forward		(101,851)	547,128	445,277
TOTAL FUNDS CARRIED FORWARD	19	(82,824)	539,884	457,060

The notes on pages 10 to 16 form part of these financial statements.

Chabad Lubavitch South East Counties Ltd
Balance Sheet
As At 31 May 2025

		Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	13	1,248	532,568	533,816	541,347
		1,248	532,568	533,816	541,347
CURRENT ASSETS					
Debtors	14	13,160	-	13,160	17,163
Cash at bank and in hand		1,018	-	1,018	5,726
		14,178	-	14,178	22,889
Creditors: Amounts Falling Due Within One Year	15	(17,887)	-	(17,887)	(107,176)
NET CURRENT ASSETS (LIABILITIES)		(3,709)	-	(3,709)	(84,287)
TOTAL ASSETS LESS CURRENT LIABILITIES		(2,461)	532,568	530,107	457,060
Creditors: Amounts Falling Due After More Than One Year	16	(82,500)	-	(82,500)	-
NET ASSETS		(84,961)	532,568	447,607	457,060
FUNDS OF THE CHARITY					
Restricted Funds				532,568	539,884
Unrestricted Funds				(84,961)	(82,824)
TOTAL FUNDS	19			447,607	457,060

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

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

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

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

On behalf of the board

Pesach Efune

Rabbi Pesach Efune

Trustee
26/02/2026

The notes on pages 10 to 16 form part of these financial statements.

Chabad Lubavitch South East Counties Ltd
Notes to the Financial Statements
For The Year Ended 31 May 2025

1. General Information

Chabad Lubavitch South East Counties Ltd is a company limited by guarantee, incorporated in England & Wales, registered number 07652293 and registered charity number 1144438. The registered office is . The liability of the members in the event of the charity being liquidated is limited to £1 each.

2. Statement of Compliance

The financial statements have been prepared in compliance with FRS102, '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 (Charities SORP (FRS 102) and the Companies Act 2006.

3. Accounting Policies

3.1. Basis of Preparation of Financial Statements

The financial statements have been prepared on the historical cost basis modified by the revaluation of freehold property to its market value. The financial statements are prepared in pound sterling, which is the functional currency of the Charity.

The charitable company is a Public Benefit Entity as defined by FRS 102.

3.2. Going Concern Disclosure

The trustees have not identified any material uncertainties related to events or conditions that may cast significant doubt about the charitable company's ability to continue as a going concern. This is notwithstanding the deficit unrestricted funds balance. The majority of unrestricted fund deficit relates to a bank loan which falls due in more than one year. In the opinion of the trustees, this deficit will be funded by donations in future periods.

3.3. Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds comprise unrestricted funds that have been set aside by the trustees for a specific purpose.

Restricted funds are to be used for specific purposes as laid down by the donor.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

3.4. Incoming Resources

Incoming resources are included in the statement of financial of activities when entitlement has passed to the charity; it is probable that economic benefits will pass to the charity; and that benefit can be reliably quantified. The following specific policies are applied to specific categories of income: -

- Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable, and the amount can be reliably quantified.
- Income from government grants are recognised when there is evidence of entitlement and performance conditions have been met.

3.5. Resources Expended

Expenditure is recognised on an accrual basis when incurred and is inclusive of value added tax.

Chabad Lubavitch South East Counties Ltd
Notes to the Financial Statements (continued)
For The Year Ended 31 May 2025

3.6. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses.

Land and buildings are periodically revalued to market value.

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying amount exceeds the recoverable amount the asset is impaired accordingly.

Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold	2% -4% straight line
Plant & Machinery	25% straight line

3.7. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3.8. Financial Instruments

Basic financial instruments, being most current assets and liabilities, are measured at the cash or other consideration expected to be paid or received. Financing transactions are measured at the present value of future payments discounted at a market rate of interest for a similar debt instrument.

3.9. Pensions

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid distributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or cash refund.

4. Income from Donations and Legacies

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Donations and gifts	70,439	67,414
Gift aid	5,287	9,232
Grants	6,156	22,847
	81,882	99,493
	81,882	99,493

5. Investment Income

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Bank interest receivable	75	140
	75	140
	75	140

6. Net Income/(Expenditure)

The net (expenditure)/income is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets - owned	8,131	8,059
	8,131	8,059
	8,131	8,059

Chabad Lubavitch South East Counties Ltd
Notes to the Financial Statements (continued)
For The Year Ended 31 May 2025

7. Analysis of Expenditure

				2025
	Activities undertaken directly	Grant funding of activities (see note 8)	Support costs (see note 9)	Total
	£	£	£	£
Raising funds	7,891	-	1,484	9,375
Events	17,714	-	11,590	29,304
Grants paid	-	180	-	180
Staff and office costs	-	-	34,005	34,005
Premises expenditure	-	-	18,546	18,546
	<u>25,605</u>	<u>180</u>	<u>65,625</u>	<u>91,410</u>

				2024
	Activities undertaken directly	Grant funding of activities (see note 8)	Support costs (see note 9)	Total
	£	£	£	£
Raising funds	9,844	-	855	10,699
Events	16,251	-	6,374	22,625
Grants paid	-	1,146	-	1,146
Staff and office costs	-	-	35,413	35,413
Premises expenditure	-	-	17,967	17,967
	<u>26,095</u>	<u>1,146</u>	<u>60,609</u>	<u>87,850</u>

8. Grants Payable

	2025	2024
	Grants to Institutions	Grants to Institutions
	£	£
Grants paid	180	1,146

Grants paid to institutions, included above, are as follows:

	2025	2024
	£	£
Chabad of Liverpool University	-	1,146
Lubavitch Mechina	180	-
	<u>180</u>	<u>1,146</u>

Chabad Lubavitch South East Counties Ltd
Notes to the Financial Statements (continued)
For The Year Ended 31 May 2025

9. Support Costs

					2025
	Raising funds	Events	Staff and office costs	Premises expenditure	Total
	£	£	£	£	£
Employee costs	-	11,590	28,842	-	40,432
Premises expenses	-	-	1,500	9,905	11,405
General administration	1,484	-	3,663	510	5,657
Depreciation	-	-	-	8,131	8,131
	<u>1,484</u>	<u>11,590</u>	<u>34,005</u>	<u>18,546</u>	<u>65,625</u>
	Raising funds	Events	Staff and office costs	Premises expenditure	Total
	£	£	£	£	£
Employee costs	-	6,374	27,767	-	34,141
Premises expenses	-	-	1,000	9,396	10,396
General administration	855	-	6,646	512	8,013
Depreciation	-	-	-	8,059	8,059
	<u>855</u>	<u>6,374</u>	<u>35,413</u>	<u>17,967</u>	<u>60,609</u>

10. Independent Examiner's Remuneration

	2025	2024
	£	£
Independent examination of the financial statements	1,044	1,026
Other assurance services	-	-
Tax advisory services	-	-
Other financial services	-	-
	<u>1,044</u>	<u>1,026</u>

11. Staff Costs

Staff costs were as follows:

	2025	2024
	£	£
Wages and salaries	28,600	26,400
Social security costs	(377)	(767)
Other pension costs	452	418
	<u>28,675</u>	<u>26,051</u>

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

12. Average Number of Employees

Average number of employees during the year was: 2 (2024: 2)

Chabad Lubavitch South East Counties Ltd
Notes to the Financial Statements (continued)
For The Year Ended 31 May 2025

13. Tangible Assets

	Land & Property Freehold	Plant & Machinery	Total
	£	£	£
Cost or Valuation			
As at 1 June 2024	658,818	3,542	662,360
Additions	600	-	600
As at 31 May 2025	<u>659,418</u>	<u>3,542</u>	<u>662,960</u>
Depreciation			
As at 1 June 2024	119,165	1,848	121,013
Provided during the period	7,316	815	8,131
As at 31 May 2025	<u>126,481</u>	<u>2,663</u>	<u>129,144</u>
Net Book Value			
As at 31 May 2025	<u>532,937</u>	<u>879</u>	<u>533,816</u>
As at 1 June 2024	<u>539,653</u>	<u>1,694</u>	<u>541,347</u>

Security in respect of a bank loan of £91,500 has been granted against the freehold land and building at Chabad House, 14 Richmond Terrace, Brighton.

The trustees' valuation is predicated on comparison to residential usage properties, which they believe represents the appropriate market which would determine the market value of the property. A survey conducted in 2024 based on comparisons to commercial usage gave rise to a lower valuation of £430,000.

14. Debtors

	2025	2024
	£	£
Due within one year		
Other debtors	13,160	17,163
	<u>13,160</u>	<u>17,163</u>

15. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Trade creditors	896	-
Bank loans and overdrafts	9,000	100,500
Other creditors	6,437	5,138
Accruals and deferred income	1,554	1,538
	<u>17,887</u>	<u>107,176</u>

16. Creditors: Amounts Falling Due After More Than One Year

	2025	2024
	£	£
Bank loans	82,500	-
	<u>82,500</u>	<u>-</u>

Chabad Lubavitch South East Counties Ltd
Notes to the Financial Statements (continued)
For The Year Ended 31 May 2025

17. Loans

An analysis of the maturity of loans is given below:

	2025	2024
	£	£
Amounts falling due within one year or on demand:		
Bank loans	9,000	100,500
	2025	2024
	£	£
Amounts falling due between one and five years:		
Bank loans	82,500	-

18. Pension Commitments

The charitable company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company in an independently administered fund.

During the year the charge to the statement of financial activities in respect of defined contribution schemes was £452 (2024: £418).

At the balance sheet date contributions of £162 (2024: £81) were due to the fund and are included in creditors.

19. Movement in Funds

	As at 1 June 2024	Income	Expenditure	As at 31 May 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	(82,824)	81,957	(84,094)	(84,961)
Restricted funds				
Building fund	526,154	-	(6,684)	519,470
Refurbishment fund	13,730	-	(632)	13,098
Total restricted funds	539,884	-	(7,316)	532,568
Total funds	457,060	81,957	(91,410)	447,607
	As at 1 June 2023	Income	Expenditure	As at 31 May 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	(101,851)	99,633	(80,606)	(82,824)
Restricted funds				

...CONTINUED

Chabad Lubavitch South East Counties Ltd
Notes to the Financial Statements (continued)
For The Year Ended 31 May 2025

Building fund	532,838	-	(6,684)	526,154
Refurbishment fund	14,290	-	(560)	13,730
Total restricted funds	547,128	-	(7,244)	539,884
Total funds	445,277	99,633	(87,850)	457,060

20. Transactions with Trustees

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

No trustee expenses have been incurred.

21. Related Party Disclosures

Key management personnel comprising the rabbinical couple of Rabbi SZ Lewis and Rebbetzin SS Lewis received aggregate compensation of £26,400 (2024: £26,400)

Included in other debtors is a loan of £7,830 (2024: £7,931) owed to the charity by Rabbi SZ Lewis which is interest free and has no set repayment terms.

In order to carry out the duties of their employment and pursuant to a service occupancy license with the Charity, the rabbinical couple and their family reside in the Charity's freehold property, which is a qualifying property for the purposes of section 290 of the Income Tax (Earnings and Pensions) Act 2003.

As Rabbi SR Lewis has a close famial relationship with the Rabbninical team, he recuses himself from involvement in all trustee deliberations and decision making concerning the remuneration and management of the rabbinical couple.

Included in other donations is an amount of £2,055 (2024: £3,879) donated by the trustees and organisactions the trustees are closely connected to.

22. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

Chabad Lubavitch South East Counties Ltd
Detailed Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 May 2025

	2025	2024
	Total funds	Total funds
	£	£
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donations and gifts	70,439	67,414
Gift aid	5,287	9,232
Grants	6,156	22,847
	81,882	99,493
Investments		
Bank interest receivable	75	140
	75	140
	81,957	99,633
EXPENDITURE ON:		
Raising funds		
Interest payable on other loans	(7,891)	(9,844)
Bank charges	(1,482)	(855)
Sundry expenses	(2)	-
	(9,375)	(10,699)
Charitable Activities:		
Events		
Event costs	(17,714)	(16,251)
Travel and subsistence expenses	(11,590)	(6,374)
	(29,304)	(22,625)
Grants paid		
Grants to institutions	(180)	(1,146)
	(180)	(1,146)
Staff and office costs		
Wages and salaries	(28,600)	(26,400)
Employers NI	377	767
Employers pensions - defined contributions scheme	(452)	(418)
Staff training	(167)	(1,716)
Rent	(1,500)	(1,000)
Printing, postage and stationery	(1,225)	(1,169)
Independent examiner's fees	(1,044)	(1,062)
Legal fees	(34)	(2,930)
Subscriptions	(1,360)	(1,445)
Sundry expenses	-	(40)
	(34,005)	(35,413)
Premises expenditure		
Rates	(403)	(294)
Light and heat	(6,577)	(5,406)
Repairs and maintenance	(1,055)	(1,320)
Premises insurance	(1,870)	(2,376)

...CONTINUED

Chabad Lubavitch South East Counties Ltd
Detailed Statement of Financial Activities (including Income and Expenditure Account)
(continued)
For The Year Ended 31 May 2025

Telecommunications	(510)	(512)
Depreciation	(8,131)	(8,059)
	(18,546)	(17,967)
	(91,410)	(87,850)
NET (EXPENDITURE)/INCOME	(9,453)	11,783



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Parties involved with this document

Document processed	Party + Fingerprint
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Thu, 26th Feb 2026 8:46:17 GMT	Rabbi Z Lewis - Copied In (70af7faad00cb080edae2f0850cf58d5)

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Thu, 26th Feb 2026 8:46:17 GMT	This envelope has been signed by all parties (84.68.123.5)
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Thu, 26th Feb 2026 8:46:17 GMT	Signed document confirmation emailed to sg@1gaccounts.uk (84.68.123.5)
Thu, 26th Feb 2026 8:46:17 GMT	Signed document confirmation emailed to zalman@chabadsussex.org (84.68.123.5)
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Thu, 26th Feb 2026 8:46:17 GMT	Document emailed to zalman@chabadsussex.org

CHABAD LUBAVITCH SOUTH EAST COUNTIES LTD

England & Wales - Charity number 1144438

Accounts

COMPANY REGISTRATION NUMBER: 07652293

CHARITY REGISTRATION NUMBER: 1144438

CHABAD LUBAVITCH SOUTH EAST COUNTIES LTD

Company Limited by Guarantee

UNAUDITED FINANCIAL STATEMENTS

31 MAY 2024

CHABAD LUBAVITCH SOUTH EAST COUNTIES LTD
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 MAY 2024
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**CHABAD LUBAVITCH SOUTH EAST COUNTIES LTD
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 MAY 2024
COMPANY INFORMATION**

Name: Chabad Lubavitch South East Counties Ltd

Charity Registration number: 1144438

Company registration number: 07652293

Registered office: Chabad House
14 Richmond Terrace
Brighton
BN2 9SA

Trustees: Rabbi P Efune
Rabbi S R Lewis
Rabbi Y A J Angyalfi

For company law purposes the Trustees are also the Company directors and the Company members.

Rabbinic Team: Rabbi S Z Lewis
Rebbetzin S S Lewis

Independent Examiner: Shaya Grosskopf FCA
1g Accountants
Churchill House
137-139 Brent Street
London
NW4 4DJ

CHABAD LUBAVITCH SOUTH EAST COUNTIES LTD
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 MAY 2024
TRUSTEES' ANNUAL REPORT (DIRECTORS' REPORT)

The trustees, who are also the directors for the purposes of the Companies Act 2006, present their report and the unaudited financial statements of the charity for the year ended 31 May 2024.

The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

OBJECTIVES AND ACTIVITIES

The principal activities of the Charity are to advance Orthodox Judaism as expounded by the teachings of Chabad-Lubavitch and to advance the understanding of Judaism.

The charity provides a range of educational and social resources to further its principle objectives, primarily but not exclusively for the benefit of Jewish students and students of other faiths, in Brighton and the South East Counties.

Chabad, with its acronym for the Hebrew terms of Chochma – Wisdom, Binah – Understanding, and Da'at – Knowledge, emphasises Jewish engagement through Torah study, both of traditional Jewish thought and Chassidism, and through the practical performance of Mitzvot. The Charity provides educational offerings geared to making Judaism intellectually stimulating, meaningful, engaging and relatable to young adults in the modern world.

Consistent with the strong emphasis within the Chabad-Lubavitch movement of living by the Biblical adage “Love your fellow as yourself”, the Charity maintains a welcoming and non-discriminatory open door policy to all Jewish students. Further to this aim, the Charity seeks to ensure the holistic wellbeing of its members, providing a range of support services to enable students to succeed materially, emotionally and spiritually while at university.

The charity employs a ‘Rabbi and Rebbitzin’ couple, who ably lead the Charity’s activities, and who together with their children, offer a welcoming home-away-from-home for beneficiaries. The Charity also benefits from the contribution of volunteers from the students and wider community, who play a vital role in enabling the Charity to achieve its objectives.

PUBLIC BENEFIT

The trustees have given careful consideration to the Charity Commission's guidance on public benefit when setting the aims and objectives of the Charity. In particular, the trustees consider how planned activities will contribute to the aims and objectives of the Charity.

The Charity is an affiliate of the Chabad-Lubavitch movement, with centres in over 100 countries worldwide, including more than 50 centres across the UK, serving many thousands of Britain’s Jews through its innovative and compassionate programming.

CHABAD LUBAVITCH SOUTH EAST COUNTIES LTD
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 MAY 2024
TRUSTEES' ANNUAL REPORT (continued)

The Charity benefits from strong formal association and partnerships with University of Brighton; University of Kent, Canterbury; University of Sussex, Brighton; and University of Southampton; where its rabbi serves as a Chaplain/Faith Advisor within the university's Chaplaincy and maintains ongoing ties and relationships with a range of partners in these institutions, including with Vice-Chancellors and senior leaders.

The Charity has no affiliation with any political organisation.

CHARITABLE ACTIVITIES

The Charity continues to provide its broad range of tried-and-tested activities, as well as developing new and creative opportunities for beneficiaries. Below are highlighted some key areas of activities.

- **Study**
 - Lunch n Learn:
The weekly Lunch n Learns is a key feature of the Charity's informal educational programming, with sessions held weekly at Universities of Kent, Southampton and Sussex.
 - Pizza n Parsha:
The popular Pizza n Parsha sessions offer students a more immersive study session, exploring the weekly Torah reading as brought to life through the depth of Chabad Chassidic thought. In the spirit of nurturing both body and soul, students are treated to delicious, homemade pizza.
 - One-to-One Study:
A number of students take advantage of the opportunity to benefit from regular one-to-one study sessions with the rabbi.
- **Shabbat Dinner**
 - Friday Shabbat Dinners are the highlight of our weekly programming, when students have the opportunity to experience traditional Shabbat observance in a warm and welcoming setting. A creative format facilitates a lively community spirit, with dinners often lasting upward of 4 hours. After serving the main course, each student in turn is invited to introduce themselves and choose one of seven options to share:
 - Say L'chaim and pass...
 - Take on a new Mitzvah
 - Choose a song from the book
 - Ask the Rabbi a question
 - Share a Jewish experience
 - Tell a joke
 - Play a game
 - Feedback from participants confirms that this feature creates a joyous atmosphere and lively community spirit which is enjoyed by all, while enhancing their engagement, connection and understanding of Judaism.
 - The Charity were delighted to host University of Sussex Deputy VC Prof. Michael Luck and Pro-VC Prof. David Ruebain as notable guests at Shabbat Dinners this year.

CHABAD LUBAVITCH SOUTH EAST COUNTIES LTD
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 MAY 2024
TRUSTEES' ANNUAL REPORT (continued)

- **Jewish Confidence & Pride**

The 7th Oct attacks in Israel and their aftermath have had significant impact on students and faculty and on Jewish life at British universities. The Charity has expended much effort to ensure that students and faculty are supported during this challenging time, and continues to devote resources to promote Jewish pride, confidence and optimism.

In his role as Chaplain/Faith Advisor, Rabbi Lewis worked extensively with Vice-Chancellors and university leaders and partners, raising awareness of the needs of the Jewish community and advocating for greater support in ensuring the community's safety and wellbeing.

A range of creative initiatives were implemented, to further promote pride, confidence and optimism within the university's Jewish community. Relaxing 'chill night' events provided a space for Jewish students to connect, seek comfort and support each other.

- **Highlights 2023-2024**

- Family Celebrations:

The Bar Mitzvah of Yankel, son of Rabbi & Mrs Lewis, was held in Dec 2023. The celebration was a wonderful opportunity to share the family's joy in the traditional 'Chabad-style', and served as a prime educational feature for the many students who attended.

- Mitzvahs:

In keeping with Chabad's emphasis on the value of the performance of each individual Mitzvah, the Charity continues to broaden its focus on encouraging students to increased engagement in this area. Notable areas of success include Tefillin, Mezuzah, Charity Giving and Shabbat candle-lighting. Students continue to connect well with these messages and values, as is evident from the number of students who request assistance in increasing their Mitzvah engagement.

- **Holiday programming**

A key feature of the Charity's activities, is its Jewish Holiday programming. Outlined below are highlights.

- Rosh Hashana Dinner; Shofar blowing and buffet.

- Yom Kippur pre-fast and break-fast meals.

- Sukkot:

A range of events were held at the Sukkah booths at the Chabad Centre and at University of Sussex. Additionally, a Sukkah booth was erected for an afternoon during the week of the Holiday, at University of Brighton, Kent, Southampton. Through these initiatives, dozens of Jewish students and staff had the opportunity to celebrate and observe the Holidays.

- Chanukah:

- Annual Chanukah Giant Menorah lightings were held at four universities.

At University of Sussex, honoured guest Vice-Chancellor Prof. Sasha Roseneil addressed the many attendees. Drawing on Chanukah messages, the VC reassured the Jewish community that she and her leadership team were determined to ensure that the campus remains a welcoming place where Jewish life can thrive.

- Pubic Menorahs at 3 locations across Brighton

- Purim celebrations and Megillah Readings at Southampton Synagogue and at the Chabad Centre in Brighton.

CHABAD LUBAVITCH SOUTH EAST COUNTIES LTD
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 MAY 2024
TRUSTEES' ANNUAL REPORT (continued)

- Pesach:
 - As Pesach 2024 fell during term-time, the Charity hired an off-site venue that could accommodate the large number of students who attended the first night Seder. The second night Seder was held at the Chabad Centre.
 - Special handbaked Shmura Matzah packs were distributed to 50 contacts.
 - Provision of Kosher-for-Pesach daily hot meal for students who were in Brighton during the holiday.
- Laq B'Omer BBQs in Brighton and Southampton.

Current students, alumni and parents of students continue to provide positive feedback, expressing appreciation for the opportunities provided by the Charity, which enable beneficiaries to discover, learn and engage with a meaningful, relatable and joyful Judaism. The feedback received confirms the profound impact that the activities have on beneficiaries.

The Charity considers the holistic wellbeing of beneficiaries of vital importance. Staff offer support and guidance to beneficiaries who suffer from challenging mental health, addiction and substance abuse, general anxiety and related areas of wellbeing. The staff 'Rabbi and Rebbitzin' offer vital support to current students, as well as to alumni who have graduated and moved away from Brighton, who still seek their compassionate care when facing life's difficult hurdles.

Through his links as the Jewish Chaplain/Faith Advisor at Universities of Brighton, Kent, Southampton and Sussex, Rabbi Lewis has developed strong partnerships with the chaplaincy teams, university leaders and student support services, including as an advisor to University of Sussex' 'Religion & Belief Forum', enabling him to support Jewish students and faculty, as well as to the wider university community, in many invaluable ways.

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CHABAD LUBAVITCH SOUTH EAST COUNTIES LTD
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 MAY 2024
TRUSTEES' ANNUAL REPORT (continued)

PLANS FOR FUTURE PERIODS

In continuing its objectives, to advance Orthodox Judaism as expounded by the teachings of Chabad-Lubavitch and to advance the understanding of Judaism amongst people of other faiths, the Charity will continue to provide its range of educational and social resources, primarily but not exclusively for the benefit of Jewish students and students of other faiths, in Brighton and the South East Counties.

The charity continues to actively seek new donors and partners, to further secure its current activities, as well as to enable further growth across all areas of provision to beneficiaries.

Centre Expansion

In April 2023, the Charity was granted Planning Approval from Brighton & Hove City Council, for the development and expansion of the Ground and Lower Ground floors of the Centre. The project will provide much needed additional facilities for activities, with the provision of a 36 m² multi-purpose event space, a games room, an additional food preparation space and essential improvements to the existing library, main office and common areas. The Charity has secured substantial grants of 30% of the project budget, and is actively seeking further financial support to enable this important development to proceed.

FINANCIAL REVIEW

The Charity's income for the year amounted to £99,633 (2023: £54,558) and the expenditure for the year was £87,850 (2023: £76,416). The resulting net surplus for the year is £11,783 (2023: £21,915 deficit).

RESERVES POLICY

It is the policy of the trustees to seek to maintain funds which are the reserves of the Charity at a level sufficient to cover management, administration and support costs, subject to constraints arising from the diminishing financial and other resources available.

The trustees have established the level of unrestricted current net assets that the Charity ought to have. Reserves are needed to bridge the funding gap between spending on activities and receiving resources through voluntary income. The trustees consider that the ideal level of net current assets as at 31 May 2024 would be three months of resources expended which equates to £22,000.

At 31 May 2024 the Charity had unrestricted net current liabilities of £82,823 (2023: £103,329 net current liabilities) arising from a bank loan which fell due in the accounting period. Fuller details and the implications on going concern are discussed in note 3 of the financial statements.

The trustees are conscious of the need to further expand the Charity's fundraising, in order to secure the activities of the charity, and are actively pursuing sources of funding in order to ensure that there are sufficient reserves to provide for future financial stability and flexibility to fund charitable activities.

**CHABAD LUBAVITCH SOUTH EAST COUNTIES LTD
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 MAY 2024**

STRUCTURE, GOVERNANCE AND MANAGEMENT

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under the Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 26 November 2024 and signed on behalf of the board of trustees by:
P. Efune

Rabbi P Efune
Trustee

CHABAD LUBAVITCH SOUTH EAST COUNTIES LTD
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 MAY 2024
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report to the trustees on my examination of the financial statements of Chabad Lubavitch South East Counties Ltd ('the Charity' and for company law purposes, 'the Company') for the year ended 31 May 2024.

Responsibilities and basis of my report

As the Charity's trustees (who are also directors of the Company 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 for this year 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 material matters have come to my attention which give me reason to believe that:

- Accounting records were not kept in accordance with section 386 of the 2006 Act; or
- The accounts do not accord with such records; or
- The accounts do not comply with relevant accounting requirements under section 396 of the Company Act 2006 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
- The accounts have not been prepared in accordance with the Charities SORP (FRS102).

Emphasis of matter

Your attention is drawn to the material uncertainty in the going concern status of the charity identified in note 3.

I have no other 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.

1g Accountants

Shaya Grosskopf FCA
1g Accountants
Chartered Accountants
Churchill House
137-139 Brent Street
London
NW4 4DJ
26 November 2024

CHABAD LUBAVITCH SOUTH EAST COUNTIES LTD
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 MAY 2024

STATEMENT OF COMPREHENSIVE FINANCIAL ACTIVITIES (INCOME STATEMENT)

	Note	2024		2023
		Unrestricted funds	Restricted funds	Total funds
		£	£	£
Income				
Donations, grants, and legacies		99,493	-	99,493
Investment income		140	-	140
Other income		-	-	-
Total income	4	99,633	-	99,633
Expenditure				
Expenditure on charitable activities		65,915	7,244	73,159
Expenditure on fundraising		-	-	-
Governance costs		3,992	-	3,992
Finance costs		10,699	-	10,699
Total expenditure	5	80,606	7,244	87,850
Total surplus / (deficit) for the year being total comprehensive income for the year and movement in funds	7	19,207	(7,244)	11,783
Reconciliation of funds				
Total funds brought forward		(101,850)	547,127	445,277
Total funds carried forwards	12	(82,823)	539,883	457,060

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

CHABAD LUBAVITCH SOUTH EAST COUNTIES LTD
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 MAY 2024
STATEMENT OF FINANCIAL POSITION

	Note	2024	2023
Fixed assets		£	£
Tangible fixed assets	8	541,347	548,607
Current assets			
Debtors	9	17,163	13,533
Cash at bank and in hand		5,726	3,609
Total current assets		<u>22,889</u>	<u>17,142</u>
Creditors: amounts falling due with one year	10	(107,176)	(120,471)
Net current assets / (liabilities)		<u>(84,287)</u>	<u>(103,329)</u>
Total assets less current liabilities		<u>457,060</u>	<u>445,278</u>
Net assets		<u>457,060</u>	<u>445,278</u>
Funds of the charity			
Restricted funds		539,883	547,128
Unrestricted funds		(82,823)	(101,850)
Total charity funds	12	<u>457,060</u>	<u>445,278</u>

CHABAD LUBAVITCH SOUTH EAST COUNTIES LTD
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 MAY 2024
STATEMENT OF FINANCIAL POSITION (continued)

For the year ending 31 May 2024 the Company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. No member has required the Company to obtain an audit for its financial statements for the year in accordance with section 476 of the Companies Act 2006.

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

The 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 26 November 2024 and are signed on behalf of the board by:

P. Efune

Rabbi P Efune

Trustee

Company registration number: 07652293

The notes on the succeeding pages form part of these financial statements.

CHABAD LUBAVITCH SOUTH EAST COUNTIES LTD
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 MAY 2024
NOTES TO THE FINANCIAL STATEMENTS

1. General Information

The Charity is a registered charity and a private company limited by guarantee, registered in England and Wales. The registered address is Chabad House, 14 Richmond Terrace, Brighton BN2 9SA. The liability of the members in the event of the charity being liquidated is limited to £1 each.

2. Statement of compliance

The financial statements have been prepared in compliance with FRS102, '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 (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 modified by the revaluation of freehold property to its market value. The financial statements are prepared in pound sterling, which is the functional currency of the Charity.

Going concern

At the financial year end there was a significant excess of £85,195 of liabilities over assets which gives rise to material uncertainty about the status of the charity as a going concern. Much of this related to a £100,500 bank loan due for repayment in May 2025. In the Trustees' opinion it is likely the charity will be able to refinance this loan. The trustees believe that operating costs can be met by its committed pool of donors, to whom the trustees extend their thanks. The Accordingly, the trustees have elected to prepare the financial statements on the going concern basis.

Disclosure exemption

The Charity qualifies for and has taken advantage of the exemption available under paragraph 1.12 of FRS102 from presenting a cash flow statement.

Key judgements and estimates

The preparation of the financial statements requires the trustees to make judgements, estimates and assumptions. A key assumption is the estimated remaining useful life of the freehold property, which has been estimated at 50 years at the financial year end, and its estimated residual value, which has been estimated at £300,000, as well as whether to derive its current market value from residential or commercial comparators.

CHABAD LUBAVITCH SOUTH EAST COUNTIES LTD
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 MAY 2024
NOTES TO THE FINANCIAL STATEMENTS (continued)

Fund accounting

The charity's assets are split between unrestricted funds, which are available for use at the trustee's discretion in furtherance of the Charity's objectives, and restricted funds, which are subject to specific conditions by donors as to how they may be used. Further details on the Charity's restricted fund are presented in note 12 to the financial statements.

Incoming resources

Incoming resources are included in the statement of financial of activities when entitlement has passed to the charity; it is probable that economic benefits will pass to the charity; and that benefit can be reliably quantified. The following specific policies are applied to specific categories of income: -

- Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable, and the amount can be reliably quantified.
- Income from government grants are recognised when there is evidence of entitlement and performance conditions have been met.

Resources expended

Expenditure is recognised on an accrual basis when incurred and is inclusive of value added tax.

Tangible fixed assets

Tangible fixed assets are initially recorded at cost, and subsequently stated at cost less accumulated depreciation and impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value of that asset as follows:

Freehold property:	2% straight line with £300,000 residual value.
Freehold improvements:	4% straight line.
Plant and machinery:	25% straight line.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying amount exceeds the recoverable amount the asset is impaired accordingly.

CHABAD LUBAVITCH SOUTH EAST COUNTIES LTD
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 MAY 2024
NOTES TO THE FINANCIAL STATEMENTS (continued)

Financial instruments

Basic financial instruments, being most current assets and liabilities, are measured at the cash or other consideration expected to be paid or received. Financing transactions are measured at the present value of future payments discounted at a market rate of interest for a similar debt instrument.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid distributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or cash refund.

4. Income

	2024		2023	
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Donations and legacies				
Sundry donations	76,646	-	76,646	53,422
Grants received	22,847	-	22,847	1,077
Total donations, grants, and legacies	99,493	-	99,493	54,499
Investment income				
Other interest	-	-	140	59
Total investment income	-	-	140	59
Other income				
Brighton & Hove Council Covid 19 small entity grant	-	-	-	-
Total other income	-	-	-	-
Total income	99,633	-	99,633	54,558

CHABAD LUBAVITCH SOUTH EAST COUNTIES LTD
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 MAY 2024
NOTES TO THE FINANCIAL STATEMENTS (continued)

5. Expenses

	2024		2023	
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Expenditure on charitable activities				
Costs of charitable events	16,251	-	16,251	10,716
Grants paid	1,146	-	1,146	-
Premises costs	10,396	-	10,396	10,856
Depreciation	815	7,244	8,059	7,991
Staff costs	27,767	-	27,767	28,307
General costs	9,540	-	9,540	9,973
Total expenditure on charitable activities	65,915	7,244	73,159	67,843
Expenditure on finance costs				
Bank interest and charges paid	10,699	-	10,699	7,577
Expenditure on governance costs				
Independent examiner's fees	1,062	-	1,062	996
Legal, compliance and professional costs	2,930	-	2,930	-
Total expenditure on governance costs	3,992	-	3,992	996
Total expenditure	80,606	7,244	87,580	76,416

During the financial year, the charity made a single grant in the sum of £1,146 to Chabad of Liverpool University for religious education. In the prior year, no grants were paid.

CHABAD LUBAVITCH SOUTH EAST COUNTIES LTD
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 MAY 2024
NOTES TO THE FINANCIAL STATEMENTS (continued)

6. Staff costs

The total staff costs for the period are analysed as followed

	2024	2023
	£	£
Wages and salaries	26,400	26,422
Statutory maternity pay reclaimed	(768)	
Employer pension contributions	419	419
Staff training and conferences	1,716	1,446
	<u>27,767</u>	<u>28,307</u>

The average number of staff employed by the Charity during the year was 2 (2023: 2).

7. Net deficit

Net deficit is stated after charging:

	2024	2023
	£	£
Fees payable for the independent examination of the financial statements	1,062	996
Depreciation of tangible fixed assets	8,059	7,991

CHABAD LUBAVITCH SOUTH EAST COUNTIES LTD
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 MAY 2024
NOTES TO THE FINANCIAL STATEMENTS (continued)

8. Tangible fixed assets

	Freehold improvements	Freehold Land and Building	Plant and Machinery	Total
	£	£	£	£
Market value or cost				
At 1 June 2023	24,611	634,208	2,741	661,560
Additions	-	-	801	801
Revaluation in year	-	-	-	-
At 31 May 2024	24,611	634,208	3,542	662,361
Depreciation				
At 1 June 2023	977	110,944	1,033	112,954
Charge for the year	560	6,684	815	8,059
At 31 May 2024	1,537	117,628	1,848	121,013
Net book values				
At 31 May 2024	23,073	516,580	1,694	541,347
At 31 May 2023	23,634	523,264	1,708	548,606

Security in respect of a bank loan of £100,500 (2023: £114,500) has been granted against the freehold land and building at 14 Richmond Terrace, Brighton.

The trustees' valuation is predicated on comparison to predominantly residential usage properties, which they believe represents the likely next use of the property. A recently commissioned professional survey comparing the property to predominantly commercial usage gave rise to a lower valuation of £430,000.

CHABAD LUBAVITCH SOUTH EAST COUNTIES LTD
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 MAY 2024
NOTES TO THE FINANCIAL STATEMENTS (continued)

9. Debtors

	2024	2023
	£	£
Other debtors	17,163	13,533
	17,163	13,533

10. Creditors: amounts falling due with one year

	2024	2023
	£	£
Bank loans	100,500	114,500
Accruals	1,538	1,569
Social security and other taxes payable	-	383
Other creditors	5,138	4,019
	107,176	120,471

CHABAD LUBAVITCH SOUTH EAST COUNTIES LTD
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 MAY 2024
NOTES TO THE FINANCIAL STATEMENTS (continued)

11. Analysis of restricted funds

	At 1 June 2023	Income	Expenditure	At 31 May 2024
Building fund	532,838	-	6,684	526,154
Office refurbishment fund	14,290	-	560	13,730
Total restricted funds	547,128	-	7,244	539,884

	At 1 June 2022	Income	Expenditure	At 31 May 2023
Building fund	539,522	-	6,684	532,838
Office refurbishment fund	14,850	-	560	14,290
Total restricted funds	554,372	-	7,244	547,128

Both funds are wholly represented by fixed assets (2023: wholly represented by fixed assets).

12. Transactions with trustees and related party transactions.

No trustee drew remuneration or expenses in the current or prior year.

Included within donations is an amount of £1,713 (2023: £nil) donated by Chabad of Nottingham. Rabbi Y A J Angyalfi serves as a trustee of both this Charity and Chabad of Nottingham.

Included within donations is an amount of £2,164 (2023: £1,534) donated by a trustee of the charity.

Included in other debtors is a £7,931 loan (2023: £8,200) owed to the charity by Rabbi S Z Lewis which is interest free and has no set repayment terms.

In order to carry out the duties of their employment and pursuant to a service occupancy license with the Charity, Rabbi S Z Lewis and Rebbetzin S S Lewis and their family reside in the charity's freehold property, which is a qualifying premises for the purposes of section 290 of the Income Tax (Earnings and Pensions) Act 2003.

As Rabbi S R Lewis has a close familial relationship with Rabbi S Z Lewis he recuses himself from involvement in all trustee decisions concerning the remuneration and management of the Rabbinical couple..



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CHABAD LUBAVITCH SOUTH EAST COUNTIES LTD

England & Wales - Charity number 1144438

Accounts

COMPANY REGISTRATION NUMBER: 07652293

CHARITY REGISTRATION NUMBER: 1144438

CHABAD LUBAVITCH SOUTH EAST COUNTIES LTD

Company Limited by Guarantee

UNAUDITED FINANCIAL STATEMENTS

31 MAY 2023

CHABAD LUBAVITCH SOUTH EAST COUNTIES LTD
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 MAY 2023
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**CHABAD LUBAVITCH SOUTH EAST COUNTIES LTD
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 MAY 2023
COMPANY INFORMATION**

Name: Chabad Lubavitch South East Counties Ltd

Charity Registration number: 1144438

Company registration number: 07652293

Registered office: Chabad House
14 Richmond Terrace
Brighton
BN2 9SA

Trustees: Rabbi P Efune
Rabbi S R Lewis
Rabbi Y A J Angyalfi

For company law purposes the Trustees are also the Company directors and the Company members.

Rabbinic Team: Rabbi S Z Lewis
Rebbetzin S S Lewis

Independent Examiner: Shaya Grosskopf FCA
1g Accountants
71 Cheyne Walk
London
NW4 3QU

CHABAD LUBAVITCH SOUTH EAST COUNTIES LTD
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 MAY 2023
TRUSTEES' ANNUAL REPORT (DIRECTORS' REPORT)

The trustees, who are also the directors for the purposes of the Companies Act 2006, present their report and the unaudited financial statements of the charity for the year ended 31 May 2023.

The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

OBJECTIVES AND ACTIVITIES

The principal activities of the Charity are to advance Orthodox Judaism as expounded by the teachings of Chabad-Lubavitch and to advance the understanding of Judaism.

The Charity provides a range of educational and social resources to further its principle objectives, primarily but not exclusively for the benefit of Jewish students and students of other faiths, in Brighton and the South East Counties.

Chabad, with its acronym for the Hebrew terms of Chochma – Wisdom, Binah – Understanding, and Da'at – Knowledge, emphasises Jewish engagement through Torah study, both of traditional Jewish thought and Chassidism. The Charity provides educational offerings geared to making Judaism intellectually stimulating, meaningful and engaging for young adults in the modern world.

Consistent with the strong emphasis within the Chabad-Lubavitch movement of living by the Biblical adage “Love your fellow as yourself”, the Charity maintains a welcoming and non-discriminatory open door policy to all Jewish students. Further to this aim, the Charity seeks to ensure the holistic wellbeing of its members, providing a range of support services to enable students to succeed materially, emotionally and spiritually while at university.

The Charity employs a ‘Rabbi and Rebbitzin’ couple, who ably lead the Charity’s activities, and who together with their children, offer a welcoming home-away-from-home for beneficiaries. The Charity also benefits from the contribution of volunteers from the student and wider community, who play a vital role in enabling the Charity to achieve its objectives.

PUBLIC BENEFIT

The trustees have given careful consideration to the Charity Commission's guidance on public benefit when setting the aims and objectives of the Charity. In particular, the trustees consider how planned activities will contribute to the aims and objectives of the Charity.

The Charity is an affiliate of the Chabad-Lubavitch movement, with centres in over 100 countries worldwide, including more than 50 centres across the UK, serving many thousands of Britain’s Jews through its innovative and compassionate programming.

CHABAD LUBAVITCH SOUTH EAST COUNTIES LTD
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 MAY 2023
TRUSTEES' ANNUAL REPORT (continued)

The Charity benefits from strong formal association and partnerships with University of Brighton; University of Kent, Canterbury; University of Sussex, Brighton; and University of Southampton; where its rabbi serves as a member of the university Chaplaincy team/Faith Advisor and maintains ongoing ties and relationships with a range of partners in these institutions, including with Vice-Chancellors and senior leaders. The Charity has no affiliation with any political organisation.

CHARITABLE ACTIVITIES

The Charity continues to provide its broad range of tried-and-tested activities, as well as developing new and creative opportunities for beneficiaries. Below are highlighted some key areas of activities.

- **Study**

- Lunch n Learn

- The weekly Lunch n Learns continue to be a highly successful staple of the Charity's informal educational programming, with sessions held weekly at Universities of Kent, Southampton and Sussex.

- Pizza n Parsha

- The popular Pizza n Parsha sessions offer students a more immersive study session, exploring the weekly Torah reading as brought to life through the depth of Chabad Chassidic thought. In the spirit of nurturing both body and soul, students are treated to delicious, homemade pizza.

- One-to-One Study:

- A number of students take advantage of the opportunity to benefit from regular one-to-one study sessions with the rabbi.

- **Shabbat Dinner**

Friday Shabbat Dinners are the highlight of our weekly programming, when students have the opportunity to experience traditional Shabbat observance in a warm and welcoming setting. A creative format facilitates a lively community spirit, with dinners often lasting upward of 4 hours. After serving the main course, each student in turn is invited to introduce themselves and choose one of seven options to share:

- Say L'chaim and pass...
 - Take on a new Mitzvah
 - Choose a song from the book
 - Ask the Rabbi a question
 - Share a Jewish experience
 - Tell a joke
 - Play a game

Feedback from participants confirms that this feature creates a joyous atmosphere and lively community spirit which is enjoyed by all, while enhancing their engagement, connection and understanding of Judaism.

- **Highlights 2022-2023**

- Family Celebrations:

- The Brit (circumcision) celebration of newborn Naftoli, son of Rabbi & Mrs Lewis, was held in October 2022, on the intermediary Shabbat of Sukkot. The celebration was a wonderful

CHABAD LUBAVITCH SOUTH EAST COUNTIES LTD
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 MAY 2023
TRUSTEES' ANNUAL REPORT (continued)

opportunity to share the family's joy in the traditional 'Chabad-style', as well as sharing the Sukkot celebrations, with many students and members of the local community.

- Mitzvahs:

In keeping with Chabad's emphasis on the value of the performance of each individual Mitzvah, the Charity broadened its focus on encouraging students to increased engagement in this area. Notable areas of success include Mezuzot, Shabbat candle lighting and Tefillin. Students continue to connect well with these messages and values, as is evident from the number of students who request assistance in increasing their Mitzvah engagement.

- **Holiday programming**

A key feature of the Charity's activities, is its Jewish Holiday programming. Outlined below are highlights.

- Rosh Hashana Dinner; Shofar blowing and buffet.
- Yom Kippur pre-fast and break-fast meals.
- Sukkot: Sukkah at the Chabad Centre, with a range of events for Sukkot and Simchat Torah; Sukkah at University of Sussex.
- Chanukah: As Chanukah was out of university-term-time, pre-Chanukah educational Menorah lightings were held at Universities of Brighton, Kent, Southampton and Sussex; giant Menorah Lighting and Chanukah event at Southampton Hebrew Congregation; public Menorahs at 3 locations in Brighton; chanukah Games Night for students and young adults.
- Tu B'Shvat: social events
- Purim: celebrations and Megillah Readings in Brighton, Canterbury and Southampton.
- Pesach: A Seder was held on both nights of Pesach at the Chabad Student Centre in Brighton; distribution of the special hand baked Shmura Matzah to 50 students and other contacts; provision of Kosher-for-Pesach daily hot meal for students who were in Brighton during the holiday.
- Lag B'Omer: BBQs in Brighton and Southampton.
- Shavuot: Dairy Feast and Reading of the Ten Commandments

Current students, alumni and parents of students continue to provide positive feedback, expressing appreciation for the opportunities provided by the Charity, which enable beneficiaries to discover, learn and engage with a meaningful, relevant and joyful Judaism. The feedback received confirms the profound impact that the activities and classes have on beneficiaries.

The Charity considers the holistic wellbeing of beneficiaries of vital importance. Staff offer support and guidance to beneficiaries who suffer from challenging mental health, addiction and substance abuse, general anxiety and related areas of wellbeing. The staff 'Rabbi and Rebbitzin' offer vital support to current students, as well as to alumni who have graduated and moved away from Brighton, who still seek their compassionate care when facing life's difficult hurdles.

Through his links as the Jewish Chaplain/Faith Advisor at Universities of Brighton, Kent, Southampton and Sussex, Rabbi Lewis has developed strong partnerships with university leaders and student support services, including as an advisor to University of Sussex' 'Religion & Belief Forum', enabling him to support Jewish students and faculty in many invaluable ways.

CHABAD LUBAVITCH SOUTH EAST COUNTIES LTD
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 MAY 2023
TRUSTEES' ANNUAL REPORT (continued)

PLANS FOR FUTURE PERIODS

In continuing its objectives, to advance Orthodox Judaism as expounded by the teachings of Chabad-Lubavitch and to advance the understanding of Judaism amongst people of other faiths, the Charity will continue to provide its range of educational and social resources, primarily but not exclusively for the benefit of Jewish students and students of other faiths, in Brighton and the South East Counties.

The Charity continues to actively seek new donors and partners, to further secure its current activities, as well as to enable further growth across all areas of provision to beneficiaries.

Centre Expansion

In April 2023, the Charity was granted Planning Approval from Brighton & Hove City Council, for the development and expansion of the Ground and Lower Ground floors of the Centre. The project will provide much needed additional facilities for activities, with the provision of a 36 m² multi-purpose event space, a games room, an additional food preparation space and essential improvements to the existing library, main office and common areas. The Charity is actively seeking grant and other funding to enable this important development to proceed.

FINANCIAL REVIEW

The Charity's income for the year amounted to £54,558 (2022: £93,184) and the expenditure for the year was £76,416 (2022: £84,380). The resulting net deficit for the year is £21,915 (2022: £47,633 surplus).

RESERVES POLICY

It is the policy of the trustees to seek to maintain funds which are the reserves of the Charity at a level sufficient to cover management, administration and support costs, subject to constraints arising from the diminishing financial and other resources available.

The trustees have established the level of unrestricted current net assets that the Charity ought to have. Reserves are needed to bridge the funding gap between spending on activities and receiving resources through voluntary income. The trustees consider that the ideal level of net current assets as at 31 May 2023 would be three months of resources expended which equates to £19,100.

At 31 May 2023 the Charity had unrestricted net current liabilities of £120,471 (2022: £29,258 net current assets) arising from a bank loan which fell due in the accounting period. Fuller details and the implications on going concern are discussed in note 3 of the financial statements.

The trustees are conscious of the need to further expand the Charity's fundraising, in order to secure the activities of the charity, and are actively pursuing sources of funding in order to ensure that there are sufficient reserves to provide for future financial stability and flexibility to fund charitable activities.

CHABAD LUBAVITCH SOUTH EAST COUNTIES LTD
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 MAY 2023
TRUSTEES' ANNUAL REPORT (continued)

STRUCTURE, GOVERNANCE AND MANAGEMENT

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under the Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 28 February 2024 and signed on behalf of the board of trustees by:

Rabbi P Efune
Trustee

CHABAD LUBAVITCH SOUTH EAST COUNTIES LTD
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 MAY 2023
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report to the trustees on my examination of the financial statements of Chabad Lubavitch South East Counties Ltd ('the Charity' and for company law purposes, 'the Company') for the year ended 31 May 2023.

Responsibilities and basis of my report

As the Charity's trustees (who are also directors of the Company 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 for this year 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 material matters have come to my attention which give me reason to believe that:

- Accounting records were not kept in accordance with section 386 of the 2006 Act; or
- The accounts do not accord with such records; or
- The accounts do not comply with relevant accounting requirements under section 396 of the Company Act 2006 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
- The accounts have not been prepared in accordance with the Charities SORP (FRS102).

Emphasis of matter

Your attention is drawn to the material uncertainty in the going concern status of the charity identified in note 3.

I have no other 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.

Shaya Grosskopf FCA
1g Accountants
Chartered Accountants
71 Cheyne Walk
London
NW4 3QU

28 February 2024

CHABAD LUBAVITCH SOUTH EAST COUNTIES LTD
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 MAY 2023

STATEMENT OF COMPREHENSIVE FINANCIAL ACTIVITIES (INCOME STATEMENT)

	Note	2023			2022
		Unrestricted funds	Restricted funds	Total funds	Total funds
		£	£	£	£
Income					
Donations, grants, and legacies		54,499	-	54,499	85,084
Investment income		59	-	59	-
Other income		-	-	-	8,000
Total income	4	<u>54,558</u>	<u>-</u>	<u>54,558</u>	<u>93,084</u>
Expenditure					
Expenditure on charitable activities		60,599	7,244	67,843	79,407
Expenditure on fundraising		-	-	-	-
Governance costs		996	-	996	923
Finance costs		7,577	-	7,577	4,950
Total expenditure	5	<u>69,172</u>	<u>7,244</u>	<u>76,416</u>	<u>85,280</u>
Total (deficit) / surplus for the year being total comprehensive income for the year and movement in funds	7	<u>(14,614)</u>	<u>(7,244)</u>	<u>(21,858)</u>	<u>7,804</u>
Reconciliation of funds					
Total funds brought forward		<u>(87,236)</u>	<u>554,372</u>	<u>467,136</u>	<u>459,332</u>
Total funds carried forwards	12	<u>(101,850)</u>	<u>547,128</u>	<u>445,278</u>	<u>467,136</u>

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

CHABAD LUBAVITCH SOUTH EAST COUNTIES LTD
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 MAY 2023
STATEMENT OF FINANCIAL POSITION

	Note	2023	2022
Fixed assets		£	£
Tangible fixed assets	8	548,607	547,497
Current assets			
Debtors	9	13,533	21,769
Cash at bank and in hand		3,609	25,202
Total current assets		17,142	46,971
Creditors: amounts falling due with one year	10	(120,471)	(12,832)
Net current assets / (liabilities)		(103,329)	34,139
Total assets less current liabilities		445,278	581,63
Creditors: amounts falling due after more than one year	11	-	(114,500)
Net assets		445,278	467,136
Funds of the charity			
Restricted funds		547,128	554,372
Unrestricted funds		(101,850)	(87,236)
Total charity funds	12	445,278	467,136

CHABAD LUBAVITCH SOUTH EAST COUNTIES LTD
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 MAY 2023
STATEMENT OF FINANCIAL POSITION (continued)

For the year ending 31 May 2023 the Company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. No member has required the Company to obtain an audit for its financial statements for the year in accordance with section 476 of the Companies Act 2006.

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

The 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 28 February 2024 and are signed on behalf of the board by:

Rabbi P Efune

Trustee

Company registration number: 07652293

The notes on the succeeding pages form part of these financial statements.

CHABAD LUBAVITCH SOUTH EAST COUNTIES LTD
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 MAY 2023
NOTES TO THE FINANCIAL STATEMENTS

1. General Information

The Charity is a registered charity and a private company limited by guarantee, registered in England and Wales. The registered address is Chabad House, 14 Richmond Terrace, Brighton BN2 9SA. The liability of the members in the event of the charity being liquidated is limited to £1 each.

2. Statement of compliance

The financial statements have been prepared in compliance with FRS102, '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 (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 modified by the revaluation of freehold property to its market value. The financial statements are prepared in pound sterling, which is the functional currency of the Charity.

Going concern

At the financial year end there was a significant excess of £103,329 of liabilities over assets which gives rise to material uncertainty about the status of the charity as a going concern. Much of this related to a £114,500 bank loan due for repayment in May 2023. In that month, the bank agreed to roll over the loan on a similar annual repayment profile of £9,000 capital and interest year to May 2024, and have agreed in principle to extend the loan for a number of years subsequently. The charity also had a significant operating deficit. The trustees believe that operating costs can be met by its committed pool of donors, to whom the trustees extend their thanks. Accordingly, the trustees have elected to prepare the financial statements on the going concern basis.

Disclosure exemption

The Charity qualifies for and has taken advantage of the exemption available under paragraph 1.12 of FRS102 from presenting a cash flow statement.

Key judgements and estimates

The preparation of the financial statements requires the trustees to make judgements, estimates and assumptions. A key assumption is the estimated remaining useful life of the freehold property, which has been estimated at 50 years at the financial year end, and its estimated residual value, which has been estimated at £300,000.

CHABAD LUBAVITCH SOUTH EAST COUNTIES LTD
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 MAY 2023
NOTES TO THE FINANCIAL STATEMENTS (continued)

Fund accounting

The charity's assets are split between unrestricted funds, which are available for use at the trustee's discretion in furtherance of the Charity's objectives, and restricted funds, which are subject to specific conditions by donors as to how they may be used. Further details on the Charity's restricted fund are presented in note 12 to the financial statements.

Incoming resources

Incoming resources are included in the statement of financial of activities when entitlement has passed to the charity; it is probable that economic benefits will pass to the charity; and that benefit can be reliably quantified. The following specific policies are applied to specific categories of income: -

- Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable, and the amount can be reliably quantified.
- Income from government grants are recognised when there is evidence of entitlement and performance conditions have been met.

Resources expended

Expenditure is recognised on an accrual basis when incurred and is inclusive of value added tax.

Tangible fixed assets

Tangible fixed assets are initially recorded at cost, and subsequently stated at cost less accumulated depreciation and impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value of that asset as follows:

Freehold property:	2% straight line with £300,000 residual value.
Freehold improvements:	4% straight line.
Plant and machinery:	25% straight line.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying amount exceeds the recoverable amount the asset is impaired accordingly.

CHABAD LUBAVITCH SOUTH EAST COUNTIES LTD
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 MAY 2023
NOTES TO THE FINANCIAL STATEMENTS (continued)

Financial instruments

Basic financial instruments, being most current assets and liabilities, are measured at the cash or other consideration expected to be paid or received. Financing transactions are measured at the present value of future payments discounted at a market rate of interest for a similar debt instrument.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid distributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or cash refund.

4. Income

	2023		2022	
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Donations and legacies				
Sundry donations	53,422	-	53,422	58,056
Grants received	1,077	-	1,077	27,028
Total donations, grants, and legacies	54,499	-	54,499	85,084
Investment income				
Other interest	59	-	59	-
Total investment income	59	-	59	-
Other income				
Brighton & Hove Council Covid 19 small entity grant	-	-	-	8,000
Total other income	-	-	-	8,000
Total income	54,558	-	54,558	93,084

CHABAD LUBAVITCH SOUTH EAST COUNTIES LTD
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 MAY 2023
NOTES TO THE FINANCIAL STATEMENTS (continued)

5. Expenses

	2022		2021	
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Expenditure on charitable activities				
Costs of charitable events	10,716	-	10,716	16,442
Grants paid	-	-	-	11,822
Premises costs	10,856	-	10,856	7,987
Depreciation	747	7,244	7,991	7,357
Staff costs	28,307	-	28,307	26,148
General costs	9,973	-	9,973	9,651
Total expenditure on charitable	60,559	7,244	67,843	79,407
Expenditure on finance costs				
Bank interest and charges paid	7,577	-	7,577	4,950
Expenditure on governance costs				
Independent examiner's fees	996	-	996	900
Legal, compliance and professional costs	-	-	-	23
Total expenditure on governance costs	996	-	996	923
Total expenditure	69,172	7,244	76,416	85,280

During the financial year, the charity made no grants. In the prior year the charity made the following grants:

- 1 grant to 1 individual totalling £200 for the purpose of relieving poverty.
- 11 grants to 8 charitable organisations totalling £11,622 for the purpose of advancing religion.

CHABAD LUBAVITCH SOUTH EAST COUNTIES LTD
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 MAY 2023
NOTES TO THE FINANCIAL STATEMENTS (continued)

6. Staff costs

The total staff costs for the period are analysed as followed

	2023	2022
	£	£
Wages and salaries	26,422	25,600
Employer pension contributions	419	154
Staff training and conferences	1,446	394
	<u>28,307</u>	<u>24,806</u>

The average number of staff employed by the Charity during the year was 2 (2022: 2).

7. Net deficit

Net deficit is stated after charging:

	2023	2022
	£	£
Fees payable for the independent examination of the financial statements	996	900
Depreciation of tangible fixed assets	7,991	7,357

CHABAD LUBAVITCH SOUTH EAST COUNTIES LTD
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 MAY 2023
NOTES TO THE FINANCIAL STATEMENTS (continued)

8. Tangible fixed assets

	Freehold improvements	Freehold Land and Building	Plant and Machinery	Total
	£	£	£	£
Market value or cost				
At 1 June 2022	17,391	634,208	860	652,459
Additions	7,220	-	1,881	9,101
Revaluation in year	-	-	-	-
At 31 May 2023	24,611	634,208	2,741	661,560
Depreciation				
At 1 June 2022	416	104,260	286	104,926
Charge for the year	560	6,684	747	7,991
At 31 May 2023	976	110,944	1,033	112,953
Net book values				
At 31 May 2023	23,635	523,264	1,708	548,607
At 31 May 2022	16,975	529,948	574	547,497

Security in respect of a bank loan of £114,500 (2022: £123,500) has been granted against the freehold land and building at 14 Richmond Terrace, Brighton.

CHABAD LUBAVITCH SOUTH EAST COUNTIES LTD
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 MAY 2023
NOTES TO THE FINANCIAL STATEMENTS (continued)

9. Debtors	2023	2022
	£	£
Other debtors	13,533	21,769
	13,533	21,769
10. Creditors: amounts falling due with one year	2023	2022
	£	£
Bank loans	114,500	9,000
Accruals	1,569	900
Social security and other taxes payable	383	188
Other creditors	4,019	2,744
	120,471	12,832
11. Creditors: amounts falling due after one year	2023	2022
	£	£
Bank loans	-	114,500
	-	114,500

CHABAD LUBAVITCH SOUTH EAST COUNTIES LTD
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 MAY 2023
NOTES TO THE FINANCIAL STATEMENTS (continued)

12. Analysis of restricted funds

	At 1 June 2022	Income	Expenditure	At 31 May 2023
Building fund	539,522	-	6,684	532,838
Office refurbishment fund	14,850	-	560	14,290
Total restricted funds	554,372	-	7,244	547,128

	At 1 June 2021	Income	Expenditure	At 31 May 2022
Building fund	546,593	-	(7,071)	539,522
Office refurbishment fund		14,850	-	14,850
Total restricted funds	546,593	14,850	(7,071)	554,372

Both funds are wholly represented by fixed assets (2022: wholly represented by fixed assets).

13. Transactions with trustees and related party transactions.

No trustee drew remuneration or expenses in the current or prior year.

Included within donations is an amount of £1,534 (2022: £1,114) donated by a trustee of the charity.

Included in other debtors is a £8,200 loan (2022: £8,400) owed to the charity by Rabbi S Z Lewis which is interest free and has no set repayment terms.

CHABAD LUBAVITCH SOUTH EAST COUNTIES LTD

England & Wales - Charity number 1144438

Accounts

COMPANY REGISTRATION NUMBER: 07652293

CHARITY REGISTRATION NUMBER: 1144438

CHABAD LUBAVITCH SOUTH EAST COUNTIES LTD

Company Limited by Guarantee

UNAUDITED FINANCIAL STATEMENTS

31 MAY 2022

**CHABAD LUBAVITCH SOUTH EAST COUNTIES LTD
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 MAY 2022
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**CHABAD LUBAVITCH SOUTH EAST COUNTIES LTD
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 MAY 2022
COMPANY INFORMATION**

Name: Chabad Lubavitch South East Counties Ltd

Charity Registration number: 1144438

Company registration number: 07652293

Registered office: Chabad House
14 Richmond Terrace
Brighton
BN2 9SA

Trustees: Rabbi P Efune
Rabbi S R Lewis
Rabbi Y A J Angyalfi

For company law purposes the Trustees are also the Company directors and the Company members.

Rabbinic Team: Rabbi S Z Lewis
Rebbetzin S S Lewis

Independent Examiner: Shaya Grosskopf ACA
1g Accountants
33 Kings Close
London
NW4 2JU

CHABAD LUBAVITCH SOUTH EAST COUNTIES LTD
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 MAY 2022
TRUSTEES' ANNUAL REPORT (DIRECTORS' REPORT)

The trustees, who are also the directors for the purposes of the Companies Act 2006, present their report and the unaudited financial statements of the charity for the year ended 31 May 2022.

The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

OBJECTIVES AND ACTIVITIES

The principal activities of the Charity are to advance Orthodox Judaism as expounded by the teachings of Chabad-Lubavitch and to advance the understanding of Judaism.

The Charity provides a range of educational and social resources to further its principle objectives, primarily but not exclusively for the benefit of Jewish students and students of other faiths, in Brighton and the South East Counties.

Chabad, with its acronym for the Hebrew terms of Chochma – Wisdom, Binah – Understanding, and Da'at – Knowledge, emphasises Jewish engagement through Torah study, both of traditional Jewish thought and Chassidism. The Charity provides educational offerings geared to making Judaism intellectually stimulating, meaningful and engaging for young adults in the modern world.

Consistent with the strong emphasis within the Chabad-Lubavitch movement of living by the Biblical adage “Love your fellow as yourself”, the Charity maintains a welcoming and non-discriminatory open door policy to all Jewish students. Further to this aim, the Charity seeks to ensure the holistic wellbeing of its members, providing a range of support services to enable students to succeed materially, emotionally and spiritually while at university.

The Charity employs a ‘Rabbi and Rebbitzin’ couple, who ably lead the Charity’s activities, and who together with their children, offer a welcoming home-away-from-home for beneficiaries. The Charity also benefits from the contribution of volunteers from the student and wider community, who play a vital role in enabling the Charity to achieve its objectives.

The Charity provides grants on behalf of donors and foundations who specifically donate for such purposes, for the relief of poverty and to Chabad on Campus sister organisations, who service students at other universities across the UK.

PUBLIC BENEFIT

The trustees have given careful consideration to the Charity Commission's guidance on public benefit when setting the aims and objectives of the Charity. In particular, the trustees consider how planned activities will contribute to the aims and objectives of the Charity.

CHABAD LUBAVITCH SOUTH EAST COUNTIES LTD
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 MAY 2022
TRUSTEES' ANNUAL REPORT (continued)

The Charity is an affiliate of the Chabad-Lubavitch movement, with centers in over 100 countries worldwide, including more than 50 centers across the UK, serving many thousands of Britain's Jews through its innovative and compassionate programming.

The Charity has a formal association with University of Kent, Canterbury; University of Sussex, Brighton; and University of Southampton; where its employee rabbi is recognised as a member of the university Chaplaincy team/Faith Advisor.

The Charity has no affiliation with any political organisation.

CHARITABLE ACTIVITIES

At the onset of the period of this report, COVID-19 restrictions were beginning to lift. The Charity quickly adapted to the unique circumstances and fast-paced changes, ensuring continued support to beneficiaries, in new and creative ways.

- **Chabad Garden Terrace**

As restrictions lifted, significant use was made of the newly refurbished Chabad Garden Terrace, facilitating a range of outdoor events and enabling students to meet and interact with each other safely.

A generous COVID-19 grant from TNL Community Fund made this project possible. Full details of this project can be viewed at ChabadSussex.org/5189636.

Activities in the Chabad Garden Terrace included:

- Meeting place for Shabbat packages collection every Friday, until indoor Shabbat Dinners resumed in September 2021.
- Outdoor classes, including the popular weekly Pizza n Parsha.
- Weekly day-time Shabbat lunch outdoors, until indoor Friday Shabbat Dinners resumed.
- A special belated Bar Mitzvah was hosted during the summer, for a student who had never had the opportunity to have a religious service to mark his own Bar Mitzvah.
- Rosh Hashanah Shofar outdoor blowing and buffet
- New, expanded Sukkah and associated events.

- **Classes**

- Lunch n Learn:

The weekly Lunch n Learns have continued to be a highly successful part of the Charity's informal educational programming. In the earlier part of this period, in the spring and early summer of 2021, the sessions were held outdoors, subsequently returning to indoor settings in Sept 2021.

The sessions continue to be held weekly at Universities of Kent, Southampton and Sussex.

Pizza n Parsha:

The popular Pizza n Parsha sessions offer students a more immersive study session, exploring the weekly Torah reading as brought to life through the depth of Chabad Chassidic thought.

In the spirit of nurturing both body and soul, students are treated to delicious, homemade pizza.

CHABAD LUBAVITCH SOUTH EAST COUNTIES LTD
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 MAY 2022

- **Shabbat Dinner**

- Students arriving for the new university term in September, were welcomed back for the much anticipated resumption of the popular weekly in-person Friday Shabbat Dinners. The Charity has since seen the growth of this primary weekly event, where students have the opportunity to engage, learn, and connect in a warm community setting.
- Throughout the Spring and Summer, until the in-person Shabbat Dinners resumed, the special Shabbat Packages were available for collection every Friday.
- A weekly “Shabbat Unlocked” printed newsletter was included in the package, with student contributions, ensuring students felt a sense of community.

- **Highlights 2021-2022**

- Bar Mitzvah:

The Bar Mitzvah of Shmulik, son of Rabbi & Mrs Lewis, was held in November 2021. The celebration was a wonderful opportunity to share the family’s joy in the traditional ‘Chabad-style’, and a momentous occasion to share meaningful lessons and values with many students and members of the local community.

- Shabbat 100:

A special Shabbat Dinner was hosted at University of Sussex, with the support of the Students’ Union, to mark Jewish Awareness Week. The event was open to all students, and included all the trimmings of a full, sit down Shabbat dinner. The event was extremely successful, with a joyous, celebratory atmosphere and garnered fantastic feedback from both Jewish and non-Jewish participants. Jewish students reported feeling more confident and proud as Jews on campus, having had the opportunity to showcase their Judaism with their housemates, course mates and other peers.

- Bar Mitzvah in Ramsgate:

In May 2022, a Bar Mitzvah celebration was held at the Montefiore Synagogue in Ramsgate, for a boy from Herne Bay. The joyous celebration, officiated by Rabbi Lewis, was the culmination of 6 months of weekly study sessions that the boy had with the rabbi, and the result of the Charity’s long-standing active involvement in supporting Jewish life in mid-Kent.

- **Holiday programming**

A key feature of the Charity’s activities, is it’s Jewish Holiday programming. Outlined below are highlights.

- Rosh Hashana Dinner; Shofar blowing and buffet in the Garden Terrace.
- Yom Kippur pre-fast and break-fast meals.
- New and improved Sukkah in the Chabad Garden Terrace;
- Sukkah at University of Sussex;
- Mobile Sukkah travelled throughout the region, including to Margate, Canterbury, and Southampton.
- Chanukah Public Menorah lightings at Universities of Brighton, Kent, Southampton and Sussex.
- Purim Megillah Reading at University of Sussex, for students and football fans. ‘Purim in the Shtetl’ themed party at Chabad.
- Pesach: Four Yeshiva students travelled from New York to assist with Pesach activities. The students spent the days in the lead up to Pesach visiting many Jewish households in Hampshire and Kent, distributing the special handbaked Shmura Matzah and sharing Mitzvah opportunities.
- Their trip culminated with the hosting of a Seder in Canterbury.
- A Seder was held on both nights of Pesach at the Chabad Student Centre in Brighton.

CHABAD LUBAVITCH SOUTH EAST COUNTIES LTD
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 MAY 2022

- Lag B'Omer: BBQs were hosted in Brighton, Canterbury and Southampton.

Current students, alumni and parents of students continue to provide positive feedback, expressing appreciation for the opportunities provided by the Charity, which enable beneficiaries to discover, learn and engage with a meaningful, relevant and joyful Judaism. The feedback received confirms the profound impact that the activities and classes have on beneficiaries.

The Charity considers the holistic wellbeing of beneficiaries of vital importance. Staff offer support and guidance to beneficiaries who suffer from challenging mental health, addiction and substance abuse, general anxiety and related areas of wellbeing. The staff 'Rabbi and Rebbitzin' offer vital support to current students, as well as to alumni who have graduated and moved away from Brighton, who still seek their compassionate care when facing life's difficult hurdles.

Through his links as the Jewish Chaplain/Faith Advisor at Universities of Brighton, Kent, Southampton and Sussex, Rabbi Lewis has developed strong partnerships with university leaders and student support services, including as an advisor to University of Sussex' 'Religion & Belief Forum', enabling him to support Jewish students and faculty in many invaluable ways.

PLANS FOR FUTURE PERIODS

In continuing its objectives, to advance Orthodox Judaism as expounded by the teachings of Chabad-Lubavitch and to advance the understanding of Judaism amongst people of other faiths, the Charity will continue to provide its range of educational and social resources, primarily but not exclusively for the benefit of Jewish students and students of other faiths, in Brighton and the South East Counties.

The Charity continues to actively seek new donors and partners, to further secure its current activities, as well as to enable further growth across all areas of provision to beneficiaries.

CHABAD LUBAVITCH SOUTH EAST COUNTIES LTD
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 MAY 2022
TRUSTEES' ANNUAL REPORT (continued)

The Charity is actively seeking financial contributions to enable the development of the planned Phase II lower ground floor of the Centre, which will provide much needed additional facilities for activities.

FINANCIAL REVIEW

The Charity's income for the year amounted to £93,184 (2021: £160,601) and the expenditure for the year was £84,380 (2021: £112,968). The resulting net surplus is £8,754 (2021: £47,633).

RESERVES POLICY

It is the policy of the trustees to seek to maintain funds which are the reserves of the Charity at a level sufficient to cover management, administration and support costs, subject to constraints arising from the diminishing financial and other resources available.

The trustees have established the level of unrestricted current net assets that the Charity ought to have. Reserves are needed to bridge the funding gap between spending on activities and receiving resources through voluntary income. The trustees consider that the ideal level of net current assets as at 31 May 2022 would be three months of resources expended which equates to £21,500

At 31 May 2022 the Charity had unrestricted net current assets of £32,121 (2021: £45,299) which exceeds the target figure.

The trustees noted that the Charity continued to make capital repayments of £9,000 annually against its mortgage liability. In reviewing the Charity's finances for the current year the trustees agreed that the Charity continues to be in a strong financial position and a going concern.

The trustees are conscious of the need to further expand the Charity's fundraising, in order to secure the activities of the charity, and are actively pursuing sources of funding in order to ensure that there are sufficient reserves to provide for future financial stability and flexibility to fund charitable activities.

CHABAD LUBAVITCH SOUTH EAST COUNTIES LTD
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 MAY 2022
TRUSTEES' ANNUAL REPORT (continued)

STRUCTURE, GOVERNANCE AND MANAGEMENT

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under the Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 30 March 2023 and signed on behalf of the board of trustees by:



Rabbi P Efune
Trustee

CHABAD LUBAVITCH SOUTH EAST COUNTIES LTD
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 MAY 2022
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report to the trustees on my examination of the financial statements of Chabad Lubavitch South East Counties Ltd ('the Charity' and for company law purposes, 'the Company') for the year ended 31 May 2022.

Responsibilities and basis of my report

As the Charity's trustees (who are also directors of the Company 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 for this year 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 material matters have come to my attention which give me reason to believe that:

- Accounting records were not kept in accordance with section 386 of the 2006 Act; or
- The accounts do not accord with such records; or
- The accounts do not comply with relevant accounting requirements under section 396 of the Company Act 2006 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
- The accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.

1g Accountants

Shaya Grosskopf ACA
1g Accountants
Chartered Accountants
33 Kings Close
London
NW4 2JU

30 March 2023

CHABAD LUBAVITCH SOUTH EAST COUNTIES LTD
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 MAY 2022

STATEMENT OF COMPREHENSIVE FINANCIAL ACTIVITIES (INCOME STATEMENT)

	Note	2022			2021
		Unrestricted funds	Restricted funds	Total funds	Total funds
		£	£	£	£
Income					
Donations, grants, and legacies		70,234	14,850	85,084	143,223
Investment income		-	-	-	3
Other income		8,000	-	8,000	17,375
Total income	4	<u>78,234</u>	<u>14,850</u>	<u>93,084</u>	<u>160,601</u>
Expenditure					
Expenditure on charitable activities		72,336	7,071	79,407	104,534
Expenditure on fundraising		-	-	-	1,893
Governance costs		923	-	923	763
Finance costs		4,950	-	4,950	5,778
Total expenditure	5	<u>78,209</u>	<u>7,071</u>	<u>85,280</u>	<u>112,968</u>
Total Surplus for the year being total comprehensive income for the year and movement in funds	7	<u>25</u>	<u>7,779</u>	<u>7,804</u>	<u>47,633</u>
Reconciliation of funds					
Total funds brought forward		<u>(87,261)</u>	<u>546,593</u>	<u>459,332</u>	<u>411,699</u>
Total funds carried forwards	12	<u>(87,236)</u>	<u>554,372</u>	<u>467,136</u>	<u>459,332</u>

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

CHABAD LUBAVITCH SOUTH EAST COUNTIES LTD
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 MAY 2022
STATEMENT OF FINANCIAL POSITION

	Note	2022	2021
Fixed assets		£	£
Tangible fixed assets	8	547,497	550,574
Current assets			
Debtors	9	21,769	15,600
Cash at bank and in hand		25,202	29,699
Total current assets		<u>46,971</u>	<u>45,299</u>
Creditors: amounts falling due with one year	10	(12,832)	(13,041)
Net current assets / (liabilities)		<u>34,139</u>	<u>32,258</u>
Total assets less current liabilities		581,63	582,832
Creditors: amounts falling due after more than one year	11	(114,500)	(123,500)
Net assets		<u>467,136</u>	<u>459,332</u>
Funds of the charity			
Restricted funds		554,372	546,593
Unrestricted funds		(87,236)	(87,261)
Total charity funds	12	<u>467,136</u>	<u>459,332</u>

CHABAD LUBAVITCH SOUTH EAST COUNTIES LTD
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 MAY 2022
STATEMENT OF FINANCIAL POSITION (continued)

For the year ending 31 May 2022 the Company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. No member has required the Company to obtain an audit for its financial statements for the year in accordance with section 476 of the Companies Act 2006.

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

The 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 30 March 2023 and are signed on behalf of the board by:



Rabbi P Efune

Trustee

Company registration number: 07652293

The notes on the succeeding pages form part of these financial statements.

CHABAD LUBAVITCH SOUTH EAST COUNTIES LTD
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 MAY 2022
NOTES TO THE FINANCIAL STATEMENTS

1. General Information

The Charity is a registered charity and a private company limited by guarantee, registered in England and Wales. The registered address is Chabad House, 14 Richmond Terrace, Brighton BN2 9SA. The liability of the members in the event of the charity being liquidated is limited to £1 each.

2. Statement of compliance

The financial statements have been prepared in compliance with FRS102, '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 (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 modified by the revaluation of freehold property to its market value. The financial statements are prepared in pound sterling, which is the functional currency of the Charity.

Going concern

In the opinion of the Trustees there are no material uncertainties about the Charity's ability to continue its operations as a going concern.

Disclosure exemption

The Charity qualifies for and has taken advantage of the exemption available under paragraph 1.12 of FRS102 from presenting a cash flow statement.

Key judgements and estimates

The preparation of the financial statements requires the trustees to make judgements, estimates and assumptions. A key assumption is the estimated remaining useful life of the freehold property, which has been estimated at 50 years at the financial year end, and its estimated residual value, which has been estimated at £300,000.

Fund accounting

The charity's assets are split between unrestricted funds, which are available for use at the trustee's discretion in furtherance of the Charity's objectives, and restricted funds, which are subject to specific

CHABAD LUBAVITCH SOUTH EAST COUNTIES LTD
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 MAY 2022
NOTES TO THE FINANCIAL STATEMENTS (continued)

conditions by donors as to how they may be used. Further details on the Charity's restricted fund are presented in note 12 to the financial statements.

Incoming resources

Incoming resources are included in the statement of financial of activities when entitlement has passed to the charity; it is probable that economic benefits will pass to the charity; and that benefit can be reliably quantified. The following specific policies are applied to specific categories of income: -

- Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable, and the amount can be reliably quantified.
- Income from government grants are recognised when there is evidence of entitlement and performance conditions have been met.

Resources expended

Expenditure is recognised on an accrual basis when incurred and is inclusive of value added tax.

Tangible fixed assets

Tangible fixed assets are initially recorded at cost, and subsequently stated at cost less accumulated depreciation and impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value of that asset as follows:

Freehold property:	2% straight line with £300,000 residual value.
Freehold improvements:	4% straight line.
Plant and machinery:	25% straight line.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying amount exceeds the recoverable amount the asset is impaired accordingly.

Financial instruments

Basic financial instruments, being most current assets and liabilities, are measured at the cash or other consideration expected to be paid or received. Financing transactions are measured at the present value of future payments discounted at a market rate of interest for a similar debt instrument.

CHABAD LUBAVITCH SOUTH EAST COUNTIES LTD
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 MAY 2022
NOTES TO THE FINANCIAL STATEMENTS (continued)

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid distributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or cash refund.

4. Income

	2022		2021	
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Donations and legacies				
Sundry donations	58,056	-	58,056	72,037
Grants received	27,028	-	27,028	71,186
Total donations, grants, and legacies	85,084	-	85,084	143,223
Investment income				
Bank interest earned	-	-	-	3
Total investment income	-	-	-	3
Other income				
Coronavirus Job Retention Scheme Grant	-	-	-	4,667
Brighton & Hove Council Covid 19 small entity grant	8,000	-	8,000	12,708
Total other income	8,000	-	8,000	17,375
Total income	93,084	-	93,084	89,415

CHABAD LUBAVITCH SOUTH EAST COUNTIES LTD
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 MAY 2022
NOTES TO THE FINANCIAL STATEMENTS (continued)

5. Expenses

	2022		2021	
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Expenditure on charitable activities				
Costs of charitable events	16,442	-	16,442	12,281
Grants paid	11,822	-	11,822	49,066
Premises costs	7,987	-	7,987	6,275
Depreciation	286	7,071	7,357	6,713
Staff costs	26,148	-	26,148	21,430
General costs	9,651	-	9,651	5,769
Total expenditure on charitable	72,723	6,684	79,407	104,534
Expenditure on fundraising				
Donor presentations	-	-	-	1,685
Advertising	-	-	-	208
Total expenditure on fundraising	-	-	-	1,893
Expenditure on finance costs				
Bank interest and charges paid	4,950	-	4,950	5,778
Expenditure on governance costs				
Independent examiner's fees	900	-	900	750
Legal, compliance and professional costs	23	-	23	13
Total expenditure on governance costs	923	-	923	763
Total expenditure	78,596	6,684	85,280	11,075

During the financial year, the charity made the following grants: -

- 1 grant (2021: 11) to 1 individual totaling £200 (2021: £7,101) for the purpose of relieving poverty.
- 11 (2021: 11) grants to 8 (2021: 9) charitable organisations totaling £11,622 (2021: £8,200) for the purpose of advancing religion.

CHABAD LUBAVITCH SOUTH EAST COUNTIES LTD
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 MAY 2022
NOTES TO THE FINANCIAL STATEMENTS (continued)

6. Staff costs

The total staff costs for the period are analysed as followed

	2022	2021
	£	£
Wages and salaries	25,600	24,000
Employer pension contributions	154	456
Staff training and conferences	394	350
	<u>24,806</u>	<u>24,806</u>

The average number of staff employed by the Charity during the year was 2 (2021: 2).

7. Net surplus

Net surplus is stated after charging:

	2022	2021
	£	£
Fees payable for the independent examination of the financial statements	900	750
Depreciation of tangible fixed assets	7,357	6,713

CHABAD LUBAVITCH SOUTH EAST COUNTIES LTD
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 MAY 2022
NOTES TO THE FINANCIAL STATEMENTS (continued)

8. Tangible fixed assets

	Freehold improvements	Freehold Land and Building	Plant and Machinery	Total
	£	£	£	£
Market value or cost				
At 1 June 2021	13,971	634,208	-	648,179
Additions	3,420	-	860	4,280
Revaluation in year				
At 31 May 2022	17,391	634,208	860	652,459
Depreciation				
At 1 June 2021	29	97,576	-	97,605
Charge for the year	387	6,684	286	7,357
At 31 May 2022	416	104,260	286	104,926
Net book values				
At 31 May 2022	16,975	529,948	574	547,497
At 31 May 2021	13,942	536,632	-	550,574

Security in respect of a bank loan of £123,500 (2021: £141,500) has been granted against the freehold land and building at 14 Richmond Terrace, Brighton.

CHABAD LUBAVITCH SOUTH EAST COUNTIES LTD
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 MAY 2022
NOTES TO THE FINANCIAL STATEMENTS (continued)

9. Debtors	2022	2021
	£	£
Other debtors	21,769	15,600
	21,769	15,600
 10. Creditors: amounts falling due with one year		
	2022	2021
	£	£
Bank loans	9,000	9,000
Accruals	900	1,339
Social security and other taxes payable	188	97
Other creditors	2,744	2,605
	12,832	13,041
 11. Creditors: amounts falling due after one year		
	2021	2021
	£	£
Bank loans	114,500	123,500
	114,500	123,500

CHABAD LUBAVITCH SOUTH EAST COUNTIES LTD
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 MAY 2022
NOTES TO THE FINANCIAL STATEMENTS (continued)

12. Analysis of restricted funds

	At 1 June 2021	Income	Expenditure	At 31 May 2022
Building fund	546,593	-	(7,071)	539,522
Office refurbishment fund		14,850	-	14,850
Total restricted funds	546,593	14,850	(7,071)	554,372

	At 1 June 2020	Income	Expenditure	At 31 May 2021
Building fund	543,316	9,990	(6,713)	546,593
Poverty fund	-	42,729	(42,729)	-
Sinai Fund	-	3,083	(3,083)	-
Total restricted funds	543,316	55,802	(52,525)	546,593

The building fund held by the Charity at financial reporting date of £539,522 was represented by the Charity's land and buildings and associated improvements tangible fixed asset (2021: £546,593 wholly represented by the Charity's land and building and tangible fixed asset).

The office refurbishment fund held by the Charity at financial reporting date of 14,850 (2021: nil) was wholly represented by cash at bank.

13. Transactions with trustees and related party transactions.

No trustee drew remuneration or expenses in the current or prior year.

Included within donations is an amount of £1,114 (2021: £560) donated by Rabbi S R Lewis, a trustee of the charity.

Included in other debtors is a £8,400 loan (2021: £6,700) owed to the charity by Rabbi S Z Lewis (2020: nil). which is interest free and has no set repayment terms.

CHABAD LUBAVITCH SOUTH EAST COUNTIES LTD

England & Wales - Charity number 1144438

Accounts

COMPANY REGISTRATION NUMBER: 07652293

CHARITY REGISTRATION NUMBER: 1144438

CHABAD LUBAVITCH SOUTH EAST COUNTIES LTD

Company Limited by Guarantee

UNAUDITED FINANCIAL STATEMENTS

31 MAY 2021

**CHABAD LUBAVITCH SOUTH EAST COUNTIES LTD
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 MAY 2021
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Trustees annual report

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**CHABAD LUBAVITCH SOUTH EAST COUNTIES LTD
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 MAY 2021
COMPANY INFORMATION**

Name: Chabad Lubavitch South East Counties Ltd

Charity Registration number: 1144438

Company registration number: 07652293

Registered office: Chabad House
14 Richmond Terrace
Brighton
BN2 9SA

Trustees: Rabbi P Efune
Rabbi S R Lewis
Rabbi Y A J Angyalfi

For company law purposes the Trustees are also the Company directors and the Company members.

Rabbinic Team: Rabbi S Z Lewis
Rebbetzin S S Lewis

Independent Examiner: Shaya Grosskopf ACA
1g Accountants
33 Kings Close
London
NW4 2JU

CHABAD LUBAVITCH SOUTH EAST COUNTIES LTD
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 MAY 2021
TRUSTEES' ANNUAL REPORT (DIRECTORS' REPORT)

The trustees, who are also the directors for the purposes of the Companies Act 2006, present their report and the unaudited financial statements of the charity for the year ended 31 May 2021.

The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

OBJECTIVES AND ACTIVITIES

The principal activities of the Charity are to advance Orthodox Judaism as expounded by the teachings of Chabad-Lubavitch and to advance the understanding of Judaism.

The Charity provides a range of educational and social resources to further its principle objectives, primarily but not exclusively for the benefit of Jewish students and students of other faiths, in Brighton and the South East Counties.

Chabad, with its acronym for the Hebrew terms of Chochma – Wisdom, Binah – Understanding, and Da'at – Knowledge, emphasises Jewish engagement through Torah study, both of traditional Jewish thought and Chassidism. The Charity provides educational offerings geared to making Judaism intellectually stimulating, meaningful and engaging for young adults in the modern world.

Consistent with the strong emphasis within the Chabad-Lubavitch movement of living by the Biblical adage “Love your fellow as yourself”, the Charity maintains a welcoming and non-discriminatory open door policy to all Jewish students. Further to this aim, the Charity seeks to ensure the holistic wellbeing of its members, providing a range of support services to enable students to succeed materially, emotionally and spiritually while at university.

The Charity employs a ‘Rabbi and Rebbitzin’ couple, who ably lead the Charity’s activities, and who together with their children, offer a welcoming home-away-from-home for beneficiaries. The Charity also benefits from the contribution of volunteers from the student and wider community, who play a vital role in enabling the Charity to achieve its objectives.

The Charity provides grants on behalf of donors and foundations who specifically donate for such purposes, for the relief of poverty and to Chabad on Campus sister organisations, who service students at other universities across the UK.

PUBLIC BENEFIT

The trustees have given careful consideration to the Charity Commission's guidance on public benefit when setting the aims and objectives of the Charity. In particular, the trustees consider how planned activities will contribute to the aims and objectives of the Charity.

CHABAD LUBAVITCH SOUTH EAST COUNTIES LTD
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 MAY 2021
TRUSTEES' ANNUAL REPORT (continued)

The Charity is an affiliate of the Chabad-Lubavitch movement, with centers in over 100 countries worldwide, including more than 50 centers across the UK, serving many thousands of Britain's Jews through its innovative and compassionate programming.

The Charity has a formal association with University of Kent, Canterbury; University of Sussex, Brighton; and University of Southampton; where its employee rabbi is recognised as a member of the university Chaplaincy team/Faith Advisor.

The Charity has no affiliation with any political organisation.

CHARITABLE ACTIVITIES

During the period of this report, the Charity adapted to the unique circumstances presented due to the COVID-19 pandemic, ensuring continued support to beneficiaries, in new and creative ways.

- **Shabbat Dinner**
 - Packages were available for collection every Friday, enabling students to enjoy a delicious, hot, home-cooked traditional Shabbat Dinner
 - Home deliveries of the packages were made to students who were isolating.
 - A weekly "Shabbat Unlocked" printed newsletter included in the package, with student contributions, ensured students felt a sense of community.

- **Zoom Classes, Lectures and Social Events**
 - Zoom classes for students in Brighton, Southampton and Kent, brought students together on a regular basis.
 - 'Pizza n Parsha' on Zoom, included delivery of homemade Kosher pizza to students participating in the class.
 - Zoom lectures, classes and pre-Festival song and inspiration, for members of Southampton Hebrew Congregation.
 - Zoom social events for students across the region, including on Chanukah, Tu B'Shvat and Purim.

- **Holiday programming**
 - Rosh Hashana Dinner packages; Outdoor Shofar blowings.
 - Outdoor services for Yom Kippur
 - A Sukkah mobile travelled throughout the region, including to Margate, Canterbury, Chichester and Southampton; 'Sushi in the Sukkah' and 'Simchat Torah dinner' was hosted in shifts, following the "rule of 6"; Sukkah at University of Sussex.
 - Chanukah kits and gifts to 100 student; Giant Menorah lighting at University of Sussex with Provost Prof Saul Becker, streamed live on social media.
 - Tu B'shvat care packages and Purim 'Mishloach Manos', including inspirational leaflets was delivered to 100 student.
 - Pesach Seder packages to go; distribution of Shmura Matzah to 100 students and their families.
 - Lag B'Omer BBQ, following 'rule of six'. Shavuot outdoors, following 'rule of 30'.

CHABAD LUBAVITCH SOUTH EAST COUNTIES LTD
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 MAY 2021

- **Chabad Garden Terrace**

As restrictions lifted, we made significant use of the rear garden of the Chabad House, to facilitate outdoor events and enable students to meet and interact with each other safely.

During the early Spring of 2021, the garden underwent a significant transformation, with the construction of the Chabad Garden Terrace. A generous COVID-19 grant from TNL Community Fund made this project possible. Full details of this project can be viewed at [ChabadSussex.org/5189636](https://www.chabadSussex.org/5189636).

Works were completed in time for the change to 'rule of 30' in mid-May 2021, enabling us to look ahead to a summer filled with outdoor in-person events, such as weekly Shabbat lunches, classes and socials.

- **Crowdfunding**

A highly successful crowdfunding campaign was run on 6-7th Sept 2020, to secure the Charity's finances. The campaign was supported by many former and current beneficiaries, who promoted it widely within their networks.

The campaign raised the profile of the Charity, and increased awareness of the Charity's work, resulting in increased numbers of new donors and much needed donations to support the Charity.

An estimated 52% (£41,970) of the annual core budget was raised as a result of the 36-hour campaign.

It is anticipated that a crowdfunder will be run annually.

Current students, alumni and parents of students continue to provide positive feedback, expressing appreciation for the opportunities provided by the charity, which enable beneficiaries to discover, learn and engage with a meaningful, relevant and joyful Judaism. The feedback received confirms the profound impact that the activities and classes have on beneficiaries.

The Charity considers the holistic wellbeing of beneficiaries of vital importance. Staff benefit from training that enables them to raise awareness and offer support and guidance to beneficiaries who suffer from challenging mental health, addiction and substance abuse, general anxiety and related areas of wellbeing. The staff 'Rabbi and Rebbitzin' offer vital support to current students, as well as to alumni who have graduated and moved away from Brighton, who still seek their compassionate care when facing life's difficult hurdles.

PLANS FOR FUTURE PERIODS

In continuing its objectives, to advance Orthodox Judaism as expounded by the teachings of Chabad-Lubavitch and to advance the understanding of Judaism amongst people of other faiths, the Charity will continue to provide its range of educational and social resources, primarily but not exclusively for the benefit of Jewish students and students of other faiths, in Brighton and the South East Counties.

The Charity continues to actively seek new donors and partners, to further secure its current activities, as well as to enable further growth across all areas of provision to beneficiaries.

CHABAD LUBAVITCH SOUTH EAST COUNTIES LTD
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 MAY 2021
TRUSTEES' ANNUAL REPORT (continued)

The Charity is actively seeking financial contributions to enable the development of the planned Phase II lower ground floor of the Centre, which will provide much needed additional facilities for activities.

FINANCIAL REVIEW

The Charity's income for the year amounted to £160,601 (2020: £97,234) and the expenditure for the year was £112,968 (2020: £78,461). The resulting net surplus is £47,633 (2020: £18,773).

RESERVES POLICY

It is the policy of the trustees to seek to maintain funds which are the reserves of the Charity at a level sufficient to cover management, administration and support costs, subject to constraints arising from the diminishing financial and other resources available.

The trustees have established the level of unrestricted current net assets that the Charity ought to have. Reserves are needed to bridge the funding gap between spending on activities and receiving resources through voluntary income. The trustees consider that the ideal level of net current assets as at 31 May 2021 would be three months of resources expended which equates to £14,500.

At 31 May 2021 the Charity had reserves of £32,258 (2019: £883) which exceeds the target figure.

The trustees noted that the Charity continued to make capital repayments of £9,000 annually against its mortgage liability. In reviewing the Charity's finances for the current year the trustees agreed that the Charity continues to be in a strong financial position and a going concern.

The trustees are conscious of the need to further expand the Charity's fundraising, in order to secure the activities of the charity, and are actively pursuing sources of funding in order to ensure that there are sufficient reserves to provide for future financial stability and flexibility to fund charitable activities.

CHABAD LUBAVITCH SOUTH EAST COUNTIES LTD
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 MAY 2021
TRUSTEES' ANNUAL REPORT (continued)

STRUCTURE, GOVERNANCE AND MANAGEMENT

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under the Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 23 March 2021 and signed on behalf of the board of trustees by:

PESACH EFUNE

Rabbi P Efune (Mar 23, 2022, 7:26am)

Trustee

CHABAD LUBAVITCH SOUTH EAST COUNTIES LTD
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 MAY 2021
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report to the trustees on my examination of the financial statements of Chabad Lubavitch South East Counties Ltd ('the Charity' and for company law purposes, 'the Company') for the year ended 31 May 2021.

Responsibilities and basis of my report

As the Charity's trustees (who are also directors of the Company 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 for this year 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 material matters have come to my attention which give me reason to believe that:

- Accounting records were not kept in accordance with section 386 of the 2006 Act; or
- The accounts do not accord with such records; or
- The accounts do not comply with relevant accounting requirements under section 396 of the Company Act 2006 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
- The accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.

Shaya Grosskopf

Shaya Grosskopf (Mar 23, 2022, 8:16am)
Shaya Grosskopf ACA

1g Accountants
Chartered Accountants
33 Kings Close
London
NW4 2JU

23 March 2021

CHABAD LUBAVITCH SOUTH EAST COUNTIES LTD
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 MAY 2021
STATEMENT OF COMPREHENSIVE FINANCIAL ACTIVITIES (INCOME STATEMENT)

	Notes	2021		2020	
		Unrestricted funds	Restricted funds	Total funds	Total funds
		£	£	£	£
Income					
Donations, grants, and legacies		87,421	55,802	143,223	85,603
Investment income		3	-	3	14
Other income		17,375	-	17,375	11,617
Total income	4	<u>104,799</u>	<u>55,802</u>	<u>160,601</u>	<u>97,234</u>
Expenditure					
Expenditure on charitable activities		52,009	52,525	104,534	68,629
Expenditure on fundraising		1,893	-	1,893	1,860
Governance costs		763	-	763	7,972
Finance costs		5,778	-	5,778	78,461
Total expenditure	5	<u>60,443</u>	<u>52,525</u>	<u>112,968</u>	<u>55,068</u>
Total Surplus for the year	7	<u>44,356</u>	<u>3,277</u>	<u>47,633</u>	<u>18,773</u>
Revaluation of fixed assets		<u>-</u>	<u>-</u>	<u>-</u>	<u>107,896</u>
Total comprehensive income for the year and movement in funds		<u>44,356</u>	<u>3,277</u>	<u>47,633</u>	<u>126,669</u>
Reconciliation of funds					
Total funds brought forward		<u>(131,617)</u>	<u>543,316</u>	<u>411,699</u>	<u>285,030</u>
Total funds carried forwards	12	<u>(87,261)</u>	<u>546,593</u>	<u>459,332</u>	<u>411,699</u>

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

CHABAD LUBAVITCH SOUTH EAST COUNTIES LTD
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 MAY 2021
STATEMENT OF FINANCIAL POSITION

	Note	2021	2020
		£	£
Fixed assets			
Tangible fixed assets	8	550,574	543,316
Current assets			
Debtors	9	15,600	8,564
Cash at bank and in hand		29,699	8,922
Total current assets		<u>45,299</u>	<u>17,486</u>
Creditors: amounts falling due with one year	10	(13,041)	(16,603)
Net current assets / (liabilities)		<u>32,258</u>	<u>883</u>
Total assets less current liabilities		582,832	544,199
Creditors: amounts falling due after more than one year	11	(123,500)	(132,500)
Net assets		<u>459,332</u>	<u>411,699</u>
Funds of the charity			
Restricted funds		546,593	543,316
Unrestricted funds		(87,261)	(134,617)
Total charity funds	12	<u>459,332</u>	<u>411,699</u>

CHABAD LUBAVITCH SOUTH EAST COUNTIES LTD
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 MAY 2021
STATEMENT OF FINANCIAL POSITION (continued)

For the year ending 31 May 2021 the Company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. No member has required the Company to obtain an audit for its financial statements for the year in accordance with section 476 of the Companies Act 2006.

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

The 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 March 2021 and are signed on behalf of the board by:

PESACH EFUNE

Rabbi P Efune (Mar 23, 2022, 7:26am)
Rabbi P Efune

Trustee

Company registration number: 07652293

The notes on the succeeding pages form part of these financial statements.

CHABAD LUBAVITCH SOUTH EAST COUNTIES LTD
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 MAY 2021
NOTES TO THE FINANCIAL STATEMENTS

1. General Information

The Charity is a registered charity and a private company limited by guarantee, registered in England and Wales. The registered address is Chabad House, 14 Richmond Terrace, Brighton BN2 9SA. The liability of the members in the event of the charity being liquidated is limited to £1 each.

2. Statement of compliance

The financial statements have been prepared in compliance with FRS102, '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 (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 modified by the revaluation of freehold property to its market value. The financial statements are prepared in pound sterling, which is the functional currency of the Charity.

Going concern

In the opinion of the Trustees there are no material uncertainties about the Charity's ability to continue its operations as a going concern.

Disclosure exemption

The Charity qualifies for and has taken advantage of the exemption available under paragraph 1.12 of FRS102 from presenting a cash flow statement.

Key judgements and estimates

The preparation of the financial statements requires the trustees to make judgements, estimates and assumptions. A key assumption is the estimated remaining useful life of the freehold property, which has been estimated at 50 years at the financial year end, and its estimated residual value, which has been estimated at £300,000.

Fund accounting

The charity's assets are split between unrestricted funds, which are available for use at the trustee's discretion in furtherance of the Charity's objectives, and restricted funds, which are subject to specific

CHABAD LUBAVITCH SOUTH EAST COUNTIES LTD
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 MAY 2021
NOTES TO THE FINANCIAL STATEMENTS (continued)

conditions by donors as to how they may be used. Further details on the Charity's restricted fund are presented in note 12 to the financial statements.

Incoming resources

Incoming resources are included in the statement of financial of activities when entitlement has passed to the charity; it is probable that economic benefits will pass to the charity; and that benefit can be reliably quantified. The following specific policies are applied to specific categories of income: -

- Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable, and the amount can be reliably quantified.
- Income from government grants are recognised when there is evidence of entitlement and performance conditions have been met.

Resources expended

Expenditure is recognised on an accrual basis when incurred and is inclusive of value added tax.

Tangible fixed assets

Tangible fixed assets are initially recorded at cost, and subsequently stated at cost less accumulated depreciation and impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value of that asset as follows:

Freehold property: 2% straight line with £300,000 residual value.

Freehold improvements:4% straight line.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying amount exceeds the recoverable amount the asset is impaired accordingly.

Financial instruments

Basic financial instruments, being most current assets and liabilities, are measured at the cash or other consideration expected to be paid or received. Financing transactions are measured at the present value of future payments discounted at a market rate of interest for a similar debt instrument.

CHABAD LUBAVITCH SOUTH EAST COUNTIES LTD
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 MAY 2021

NOTES TO THE FINANCIAL STATEMENTS (continued)

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid distributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or cash refund.

4. Income

	2021		2020	
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Donations and legacies				
Sundry donations	72,037	-	72,037	85,603
Grants received	15,384	55,802	71,186	-
Total donations, grants, and legacies	87,421	55,802	143,223	
Investment income				
Bank interest earned	3	-	3	14
Other income				
Coronavirus Job Retention Scheme Grant	4,667	-	4,667	1,617
Brighton & Hove Council Covid 19 small entity grant	12,708	-	12,708	10,000
Total other income	17,375	-	17,375	11,617
Total income	89,415	-	89,415	97,234

CHABAD LUBAVITCH SOUTH EAST COUNTIES LTD
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 MAY 2021
NOTES TO THE FINANCIAL STATEMENTS (continued)

5. Expenses

	2021			2020
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Expenditure on charitable activities				
Costs of charitable events	12,281	-	12,281	9,044
Grants paid	3,637	45,429	49,066	15,301
Premises costs	6,275	-	6,275	7,203
Depreciation	-	6,713	6,713	6,684
Staff costs	24,047	383	24,430	24,806
General costs	5,769	-	5,769	5,591
Total expenditure on charitable activities	52,009	52,525	104,534	68,629
Expenditure on fundraising				
Donor presentations	1,685	-	1,685	-
Advertising	208	-	208	-
Total expenditure on fundraising	1,893	-	1,893	-
Expenditure on finance costs				
Bank interest and charges paid	5,778	-	5,778	7,972
Expenditure on governance costs				
Independent examiner's fees	750	-	750	930
Legal, compliance and professional costs	13	-	13	930
Total expenditure on governance costs	763	-	763	1,860
Total expenditure	60,443	52,525	11,075	78,461

During the financial year, the charity made the following grants: -

- 11 grants to 1 individual totaling £7,101 for the purpose of relieving poverty (2019: nil).
- 11 grants to 9 charitable organisations totaling £8,200 for the purpose of advancing religion (2019: 8 grants to 8 organisations totaling £10,124).

CHABAD LUBAVITCH SOUTH EAST COUNTIES LTD
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 MAY 2021
NOTES TO THE FINANCIAL STATEMENTS (continued)

6. Staff costs

The total staff costs for the period are analysed as followed

	2021	2020
	£	£
Wages and salaries	24,000	24,000
Employer pension contributions	456	456
Staff training and conferences	350	350
	<u>24,806</u>	<u>24,806</u>

The average number of staff employed by the Charity during the year was 2 (2019: 2).

7. Net surplus

Net surplus is stated after charging:

	2021	2020
	£	£
Fees payable for the independent examination of the financial statements	750	930
Depreciation of tangible fixed assets	6,713	6,684

CHABAD LUBAVITCH SOUTH EAST COUNTIES LTD
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 MAY 2021
NOTES TO THE FINANCIAL STATEMENTS (continued)

8. Tangible fixed assets

	Freehold improvements	Freehold Land and Building	Total
		£	
Market value or cost			
At 1 June 2020	-	634,208	634,208
Additions	13,971	-	13,971
Revaluation in year	-	-	-
At 1 May 2021	13,971	634,208	648,179
Depreciation			
At 1 June 2020	-	90,892	90,892
Charge for the year	29	6,684	6,713
At 31 May 2021	29	97,576	97,605
Net book values			
At 31 May 2021	13,942	536,632	550,574
At 31 May 2020	-	543,316	543,316

Security in respect of a bank loan of £141,500 has been granted against the freehold land and building at 14 Richmond Terrace, Brighton.

9. Debtors

	2020	2019
	£	£
Other debtors	15,600	8,564
	15,600	8,564

CHABAD LUBAVITCH SOUTH EAST COUNTIES LTD
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 MAY 2021
NOTES TO THE FINANCIAL STATEMENTS (continued)

10. Creditors: amounts falling due with one year

	2021	2020
	£	£
Bank loans	9,000	9,000
Accruals	1,339	750
Social security and other taxes payable	97	100
Other creditors	2,605	6,753
	13,041	16,603

11. Creditors: amounts falling due after one year

	2021	2020
	£	£
Bank loans	123,500	132,500
	123,500	132,500

CHABAD LUBAVITCH SOUTH EAST COUNTIES LTD
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 MAY 2021
NOTES TO THE FINANCIAL STATEMENTS (continued)

12. Analysis of restricted funds

	At 1 June 2020	Income	Expenditure	At 31 May 2021
Building fund	543,316	9,990	(6,713)	546,593
Poverty fund	-	42,729	(42,729)	-
Sinai Fund	-	3,083	(3,083)	-
Total		55,802	(52,525)	-

	At 1 June 2019	Income	Expenditure	Other comprehensive income	At 31 May 2020
Funds restricted to building	442,104	-	(6,684)	107,896	543,316
Funds restricted to sponsorship of events	-	300	(300)	-	-

Restricted funds held by the Charity at financial reporting date of £543,316 are wholly represented by the Charity's tangible fixed asset (2019: £442,104 wholly represented by the Charity's fixed asset).

The Sinai fund relates to grants received and disbursed to students who complete a set course of study.

13. Transactions with trustees and related party transactions.

No trustee drew remuneration or expenses in the current or prior year.

Included within donations is an amount of £560 (2020: £864) donated by Rabbi S R Lewis and £330 (2020: £600) donated by Rabbi P Efune, trustees of the charity.

Included within other grants is an amount of £4,950 (2020: nil) received from Lubavitch of Brighton, a charity of which Rabbi P Efune is also a trustee.

Included in other debtors is a £6,700 loan owed to the charity by Rabbi SZ Lewis (2020: nil). which is interest free and has no set repayment terms.

Included within other debtors is an interest free amount of £50 (2020: £5,050) owed from Lubavitch UK Ltd, a charity of which Rabbi P Efune is a trustee.



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Wed, 23rd Mar 2022 8:16:48 UTC	Shaya Grosskopf - Signer (afedddf11c5fe23dd09ee5d83f2ce98a)

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