

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.

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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.

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- **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.

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- 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.

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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.

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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
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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
		£	£	£
Income				
Donations, grants, and legacies		70,234	14,850	85,084
Investment income		-	-	-
Other income		8,000	-	8,000
Total income	4	78,234	14,850	93,084
Expenditure				
Expenditure on charitable activities		72,336	7,071	79,407
Expenditure on fundraising		-	-	-
Governance costs		923	-	923
Finance costs		4,950	-	4,950
Total expenditure	5	78,209	7,071	85,280
Total Surplus for the year being total comprehensive income for the year and movement in funds	7	25	7,779	7,804
Reconciliation of funds				
Total funds brought forward		(87,261)	546,593	459,332
Total funds carried forwards	12	(87,236)	554,372	467,136

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

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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		46,971	45,299
Creditors: amounts falling due with one year	10	(12,832)	(13,041)
Net current assets / (liabilities)		34,139	32,258
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		467,136	459,332
Funds of the charity			
Restricted funds		554,372	546,593
Unrestricted funds		(87,236)	(87,261)
Total charity funds	12	467,136	459,332

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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

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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.

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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

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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.

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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
	<hr/> 24,806 <hr/>	<hr/> 24,806 <hr/>

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

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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.

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NOTES TO THE FINANCIAL STATEMENTS (continued)

9. Debtors

	2022	2021
	£	£
Other debtors	21,769	15,600
	<u>21,769</u>	<u>15,600</u>

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
	<u>12,832</u>	<u>13,041</u>

11. Creditors: amounts falling due after one year

	2021	2021
	£	£
Bank loans	114,500	123,500
	<u>114,500</u>	<u>123,500</u>

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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.