

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**

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

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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**

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#### **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**

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

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### **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 m<sup>2</sup> 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**

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**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**

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**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**

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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**

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

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

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

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**

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**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**

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**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**

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

**5. Investment Income**

	<b>2025</b>	<b>2024</b>
	<b>Unrestricted funds</b>	<b>Unrestricted funds</b>
	<b>£</b>	<b>£</b>
Bank interest receivable	75	140

**6. Net Income/(Expenditure)**

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

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Depreciation of tangible fixed assets - owned	<u>8,131</u>	<u>8,059</u>

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

**7. Analysis of Expenditure**

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

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

**8. Grants Payable**

	<b>2025</b>	<b>2024</b>
	<b>Grants to Institutions</b>	<b>Grants to Institutions</b>
	<b>£</b>	<b>£</b>
Grants paid	<u>180</u>	<u>1,146</u>

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

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

	<b>2025</b>			
	<b>Raising funds</b>	<b>Events</b>	<b>Staff and office costs</b>	<b>Premises expenditure</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Employee costs	-	11,590	28,842	-
Premises expenses	-	-	1,500	9,905
General administration	1,484	-	3,663	510
Depreciation	-	-	-	8,131
	<u>1,484</u>	<u>11,590</u>	<u>34,005</u>	<u>18,546</u>
				<u>65,625</u>

  

	<b>2024</b>			
	<b>Raising funds</b>	<b>Events</b>	<b>Staff and office costs</b>	<b>Premises expenditure</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Employee costs	-	6,374	27,767	-
Premises expenses	-	-	1,000	9,396
General administration	855	-	6,646	512
Depreciation	-	-	-	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**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
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:

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
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**

	<b>Land &amp; Property Freehold</b>	<b>Plant &amp; Machinery</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost or Valuation</b>			
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>
<b>Depreciation</b>			
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>
<b>Net Book Value</b>			
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**

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

**15. Creditors: Amounts Falling Due Within One Year**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
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**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Bank loans	<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:

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Amounts falling due within one year or on demand:		
Bank loans	9,000	100,500
	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
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**

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

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**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
<b>Total restricted funds</b>	<b>547,128</b>	<b>-</b>	<b>(7,244)</b>	<b>539,884</b>
<b>Total funds</b>	<b>445,277</b>	<b>99,633</b>	<b>(87,850)</b>	<b>457,060</b>

**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 organisations 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**

	<b>2025</b>	<b>2024</b>
	<b>Total funds</b>	<b>Total funds</b>
	<b>£</b>	<b>£</b>
<b>INCOME AND ENDOWMENTS FROM:</b>		
<b>Donations and legacies</b>		
Donations and gifts	70,439	67,414
Gift aid	5,287	9,232
Grants	6,156	22,847
	<u>81,882</u>	<u>99,493</u>
<b>Investments</b>		
Bank interest receivable	75	140
	<u>75</u>	<u>140</u>
	<u>81,957</u>	<u>99,633</u>
<b>EXPENDITURE ON:</b>		
<b>Raising funds</b>		
Interest payable on other loans	(7,891)	(9,844)
Bank charges	(1,482)	(855)
Sundry expenses	(2)	-
	<u>(9,375)</u>	<u>(10,699)</u>
<b>Charitable Activities:</b>		
<b>Events</b>		
Event costs	(17,714)	(16,251)
Travel and subsistence expenses	(11,590)	(6,374)
	<u>(29,304)</u>	<u>(22,625)</u>
<b>Grants paid</b>		
Grants to institutions	(180)	(1,146)
	<u>(180)</u>	<u>(1,146)</u>
<b>Staff and office costs</b>		
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)
	<u>(34,005)</u>	<u>(35,413)</u>
<b>Premises expenditure</b>		
Rates	(403)	(294)
Light and heat	(6,577)	(5,406)
Repairs and maintenance	(1,055)	(1,320)
Premises insurance	(1,870)	(2,376)

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

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



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