

Charity Number 1155729

SHABATON L'MENUCHA TRUST
FINANCIAL STATEMENTS
31 MARCH 2023

SHABATON L'MENUCHA TRUST

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

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SHABATON L'MENUCHA TRUST

TRUSTEES AND PROFESSIONAL ADVISERS

Registered charity name	Shabaton L`menucha Trust
Charity number	1155729
Principal office	Kemp House 152 City Road London EC1V 2NX
Trustees	M Liberman G Liberman N Grunbaum S Y Rechnitzer
Independent examiner	JS&CO Accountants Ltd 26 Theydon Road London E5 9NA
Bankers	HSBC Bank Plc 31 Holborn Holborn Circus London EC1N 2HR

SHABATON L'MENUCHA TRUST

STATEMENT OF TRUSTEES' RESPONSIBILITIES

YEAR ENDED 31 MARCH 2023

The trustees have pleasure in presenting their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Reference and administrative details are shown in the schedule of trustees and professional advisors on page 1 of the financial statements.

THE TRUSTEES

The trustees who served the charity during the period were as follows:

M Liberman
G Liberman
N Grunbaum
S Y Rechnitzer

There is no chief executive officer nor any other staff employed in the charity. The day to day affairs are undertaken by Mr Liberman on behalf of the trustees.

All major decisions are taken collectively by the trustees.

The trustees are volunteers and details of any related party transactions are disclosed as applicable in the notes to the accounts.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Shabaton L'menucha Trust is constituted under a deed dated 29 October 2013. It is a registered charity number 1155729 and was registered on 11 February 2014.

Recruitment and appointment of new trustees would be in line with the Trust Deed and with the consent of the trustees. The criteria set for the suitable candidate would be someone who is sensitive to the needs and demands of the organisation.

Risk review

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the Trust, and are satisfied that systems are in place to manage our exposure to the major risks.

OBJECTIVES AND ACTIVITIES

Shabaton L'Menucha is a well-regarded organization geared towards families of children and adults with special needs. We are widely known for our weekend breaks that grant those special individuals, who happen to have special needs, a fantastic time whilst also giving their families a much-needed break. We provide them with recreational, educational and social opportunities and respite care with a view to improving their conditions of life.

PUBLIC BENEFIT

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit.

SHABATON L'MENUCHA TRUST

STATEMENT OF TRUSTEES' RESPONSIBILITIES

YEAR ENDED 31 MARCH 2023

MESSAGE FROM THE CHAIR

We are delighted to present our annual accounts for the year ending March 2023. The year saw a dramatic increase in the activities we were able to provide to our users, and we look forward to further develop these projects to enrich the lives of our beneficiaries with disabilities and also to support their parents/carers and families with respite so that they can continue providing care in a positive and stress free home environment.

ACHIEVEMENTS AND PERFORMANCE

During the year the charity received £174,737 in grants and donations from many generous donors and benefactors. As a result of the donations we received, Shabaton L'Menucha was able to arrange a wide range of activities as below:

Sunday Club:

Sunday Club runs from two locations every Sunday from 11am until 4 pm, providing a variety of stimulating fun and nurturing activities to our disabled users at the same time as giving parents and siblings much needed respite. This is vital for the mental health of both the family and the children.

Sunday Club sessions are divided into, middle boys (NEW), older boys, the young children with severe physical disabilities. This system ensures that every child's needs are met appropriately.

The younger children experience hours of delight with our friendly talented volunteers, doing arts and crafts, relaxing in the sensory room or enjoying the center's soft play room. They also receive a hot nourishing lunch.

The older children have fun with their volunteers and friends, cooking, baking, doing arts and crafts, exercising and socialising. They prepare their own nutritious lunches, learning life skills and honing their motor skills, while glowing with pride at their capabilities.

Swimming:

Sessions are individualised and involve a high volunteer ratio, to help with changing, dressing and in the water. Groups are small, enabling the children to get full attention and overcome their disability in the water, mastering their targets and learning to swim.

Hydrotherapy:

This is held in a warm-water hydrotherapy pool for those with more severe disabilities. With its calming décor and sensory lighting, it is the ultimate therapeutic experience whilst teaching even the most disabled child to move on their own and attain small targets.

Ice skating:

This is held in the Lee Valley Ice Centre where the children learn to ice-skate like pros, starting with two volunteers, then one, until they let go and glide alone across the rink, in a momentous glee-filled milestone.

SHABATON L'MENUCHA TRUST

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Cycling.

This is held alternately at the Olympic Velodrome & Finsbury Park cycle tracks, using both regular and special adaptive bikes, so no child is deprived of the joy of outdoor exercise and the thrilling rush of wind on their faces.

Music:

The children learn the basics of rhythm, song and music with a music instructor, at the same time as letting off steam and having a blast.

Holiday Play schemes:

Our holiday play-schemes take place in the shorter school holidays. We offer an action packed programme of activities and entertainment at our Centre, providing the children with a fantastic fun-filled few days.

Activities & Day Trips:

We arrange a number of trips throughout the year on other school holidays. These outings offer the children a fantastic day out with their friends as well as providing their parents/carers and families with a day of respite.

Other events

We also ran a number of exciting and enjoyable weekends in the countryside for approximately 100 young people with disabilities. Added to that, we arranged special events and activities locally, including live music, shows, jugglers, clowns and concerts.

All events were run to the highest standards, ensuring the safety and participation of all attendees, regardless of their disabilities, in a local wheelchair accessible community venue, with appropriate refreshments and lots of community volunteer support, in order to maximise benefits for the young people with special needs.

The feedback we received was highly enthusiastic, and parents/carers as well as the young people are eagerly awaiting repeat performances during the coming year.

There were no investments made during the year.

We were gratified that we were able to put on a full programme of events and activities for the benefit of our users who anxiously await the wide range of experiences the charity provides for them throughout the year, as well as the much needed respite that this gives their parents

The Figures

80 hours of face-to-face respite in the our Centres in August 2022 to over 35 children

36 + days of residential respite provided over the year

250+ volunteers, with over 40 volunteering on a weekly basis

60+ children and young adults accessing Shabaton L'Menucha's services

20 volunteer hours of buddy home support per week

9 new enquires to our services this year

400+ packages delivered providing appropriate activities and meaningful entertainment

Feedback from users and their families, and a volunteer

"I am really impressed with the highly structured and professionally run programme, as well as with the energetic and caring staff. I am so grateful to Shabaton L'Menucha".

(From parent of user)

SHABATON L'MENUCHA TRUST

STATEMENT OF TRUSTEES' RESPONSIBILITIES

YEAR ENDED 31 MARCH 2023

No words can describe what Shabaton L'Menucha gives our son! Its activities have totally enriched his life and given him so much confidence and social life

(From family of a user)

Working for Shabaton L'Menucha has given me purpose, satisfaction, enjoyment, and best of all, a whole new extended family. I am proud to be a member of the Shabaton L'Menucha family

(Volunteer 2022)

Our Mission

Shabaton L'Menucha's mission is to grant every young person with disabilities a happy, productive childhood and to support their families with respite breaks.

Our Vision

Shabaton L'Menucha's vision is of a community where children and young adults with disabilities enjoy a wide range of enriching experiences with their peers and where their families are well supported by respite services.

Our Plans for the Future

Shabaton L'Menucha's plans for the year ahead include

- consolidating the programme that we ran in the year previously
- developing our fundraising activities
- increasing the number of our users
- expanding the range and frequency of our activities for our users with disabilities
- increasing our volunteer base

Financial Review & Reserves Policy

Shabaton L'Menucha's fundraising efforts have been very successful this year, with many donations from within the community, who value the difference the organisation makes to many families' quality of life. The aim of the charity this year is to seek opportunities for grant funding in order to continue expanding and offering better services.

Shabaton l'menucha aims to hold free reserves of 3-6 months operational costs. The charity has plans to purchase premises in order to lower running costs. In order to do this, it sets aside funding each year as designated funds for this purpose. Whilst the free reserves are £174,110, £130,000 is being held towards the premises purchase and therefore, £44,110 is held as reserves. This amounts to 4.5 months of running costs which the trustees consider an appropriate amount for the size of the charity.

Signed on behalf of the trustees

Trustee

Kemp House
152 City Road
London EC1V 2NX

20th November 2023

SHABATON L'MENUCHA TRUST

STATEMENT OF TRUSTEES' RESPONSIBILITIES

YEAR ENDED 31 MARCH 2023

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

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

SHABATON L'MENUCHA TRUST

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

I report on the accounts of the charity for the year ended 31 March 2023 set out on pages 7 to 10.

Respective Responsibilities of Trustees and Independent Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Act;
- to follow the procedures laid down in the general directions given by the Charity Commission (under Section 145(5)(b) of the Charities Act); and
- state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

- a) which gives me reasonable cause to believe that, in any material respect, the requirements:
- to keep accounting records in accordance with Section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
- b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

JS&CO Accountants Ltd
26 Theydon Road
London E5 9NA

20th November 2023

SHABATON L'MENUCHA TRUST
STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2023

		Unrestricted	Restricted	2023	2022
	Notes	£	£	Total Funds	Total Funds
		£		£	£
INCOMING RESOURCES					
Incoming resources from generated funds					
Donations and Grants	4	164,741	9,996	174,737	172,141
Total Incoming resources		164,741	9,996	174,737	172,141
RESOURCES EXPENDED					
Fundraising costs	5	7,010		7,010	20,987
Charitable activities	6	97,357	9,996	107,353	105,311
Governance costs	7	660		660	624
Other	8	11,054		11,054	13,471
Total resources expended		116,081	9,996	126,077	140,393
NET INCOMING/(OUTGOING) RESOURCES		48,661	0	48,661	31,748
RECONCILIATION OF FUNDS					
Total funds brought forward		125,449	0	125,449	93,701
TOTAL FUNDS CARRIED FORWARD		174,110	0	174,110	125,449

The Notes form part of the financial statements

SHABATON L'MENUCHA TRUST

BALANCE SHEET 31-Mar-23

	Notes	£	2023 £	£	2022 £
FIXED ASSETS					
Fixtures & Fittings	9	<u>21,682</u>	21,682	<u>20,315</u>	20,315
CURRENT ASSETS:					
Cash at bank and in hand		<u>153,088</u>		<u>105,758</u>	
		153,088		105,758	
CREDITORS: amounts falling due within one year	10	<u>-660</u>		<u>-624</u>	
Net Current assets/(liabilities)			<u>174,110</u>		<u>125,449</u>
NET CURRENT ASSETS:			<u>174,110</u>		<u>125,449</u>
FUNDS	11				
Unrestricted funds			<u>174,110</u>		<u>125,449</u>
TOTAL FUNDS			<u>174,110</u>		<u>125,449</u>

Approved by the board of Trustees on:
And signed on their behalf by:

20 November 2023

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Trustee

The Notes form part of these financial statements

SHABATON L'MENUCHA TRUST

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2023

1 ACCOUNTING POLICIES

Accounting convention

These accounts have been prepared in accordance with the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (FRSSE) (effective January 2015). In preparing the accounts, the charity follows best practice as laid down in the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP) issued in March 2005. Where there is a conflict between the FRSSE and the SORP, the SORP has been adopted in accordance with paragraph 419ff of the SORP.

Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources

Fund accounting

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

2 TRUSTEES REMUNERATION AND BENEFITS

No trustee received remuneration, allowance for or reimbursement of expenses.

3 RELATED PARTY

There were no related party transactions during the year

4 INCOMING RESOURCES FROM GENERATED FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Donations and Grants	164,741	9,996	174,737	172,141

5 FUNDRAISING COSTS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Fundraising	7,010	0	7,010	20,987

6 COSTS OF CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Special events and weekends	97,357	9,996	107,353	105,311
	97,357	9,996	107,353	105,311

SHABATON L'MENUCHA TRUST

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2023

7 GOVERNANCE COSTS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Accountancy	660		660	624
	660	0	660	624

8 OTHER

Bank charges	115		115	66
Professional fees	61		61	607
Office supplies	2,419		2,419	1,728
Rent	800		800	4,800
Heat & Light	743		743	0
Repairs	530		530	440
Telephone	132		132	306
Sundries	120		120	120
Depreciation	6,134		6,134	5,404
	11,054	0	11,054	13,471

9 FIXED ASSETS

	Motor Vehicles	Fixture & Fittings	Computer Equipments	Totals
COST:				£
At 1 April 2022	5,000	42,046	1,199	48,245
Additions	7,500			7,500
At 31 March 2023	12,500	42,046	1,199	55,745
DEPRECIATION:				
At 1 April 2022	1,250	25,641	1,039	27,930
Charge for year	2,813	3,281	40	6,134
At 31 March 2023	4,063	28,922	1,079	34,064
NET BOOK VALUE:				
At 31 March 2023	8,438	13,124	120	21,682
At 31 March 2022	3,750	16,405	160	20,315

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost residual value of each asset over its expected useful life, as follows:

Motor Vehicles 25% reducing balance
 Fixture and fittings - 20% reducing balance
 Computer Equipments - 25% reducing balance

SHABATON L'MENUCHA TRUST

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2023

10 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Accruals	660	624
	<u>660</u>	<u>624</u>

11 MOVEMENTS IN FUNDS

	At 1.4.22	Net movement in funds	At 31.03.23
	£	£	£
Restricted funds			
General fund	0	0	0
Unrestricted funds			
General fund	125,449	48,661	174,110
TOTAL FUNDS	<u>125,449</u>	<u>48,661</u>	<u>174,110</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Restricted funds			
General fund	9,996	9,996	0
Unrestricted funds			
General fund	164,741	116,081	48,661
TOTAL FUNDS	<u>174,737</u>	<u>126,077</u>	<u>48,661</u>

12 TAXATION

Shabaton L`menucha Trust is a registered charity and therefore is not liable to income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.