

Charity registration number 1163714 (England and Wales)

Company registration number 09331317

**TZIVOS HASHEM UK**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2024**

# TZIVOS HASHEM UK

## LEGAL AND ADMINISTRATIVE INFORMATION

---

<b>Trustees</b>	E Sufrin E Itzinger B Benchemhoun D Katzel A Vilensky
<b>Charity number (England and Wales)</b>	1163714
<b>Company number</b>	09331317
<b>Principal address</b>	156 Golders Green Road London NW11 8HE
<b>Registered office</b>	2 Western Avenue London NW11 9HH
<b>Independent examiner</b>	Anthony Epstein FCA Paragon Partners Limited Churchill House 137 - 139 Brent Street London NW4 4DJ

# **TZIVOS HASHEM UK**

## **CONTENTS**

---

	<b>Page</b>
Trustees' report	1 - 8
Independent examiner's report	9
Statement of financial activities	10
Balance sheet	11
Notes to the financial statements	12 - 18

---

# **TZIVOS HASHEM UK**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 30 SEPTEMBER 2024**

---

The trustees present their annual report and financial statements for the year ended 30 September 2024.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Companies Act 2006 and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

### **Objectives and activities**

The Objectives of the Charity, Chabad Golders Green (Chabad GG), are as follows: to promote the advancement of the Orthodox Jewish Faith through Jewish education; to provide social welfare and conduct services, meetings, and educational facilities following the principles of Orthodox Jewish laws and practices; to pursue other charitable purposes recognised by English law and to collaborate with similar bodies.

The Trustees have considered the guidance issued by the Charity Commission when deciding what activities the Charity should undertake.

### **Public Benefit**

The trustees and officers consider Section 17 of the Charities Act 2011 and the Charity Commission's guidance on public benefit when carrying out the charity's activities. They believe that the charity's "open door" approach to reaching out to beneficiaries across the community reflects and fulfils its legal obligation to ensure public benefit in everything it aims to do.

### **Safeguarding**

Chabad GG places great importance on safeguarding young people and other vulnerable individuals. Since 2015, they have worked closely with the Chabad UK Head Office and NSPCC to create and enforce a comprehensive safeguarding policy. This policy ensures that all relevant individuals receive regular training appropriate for their roles.

The policy was last reviewed in September 2024 in consultation with the NSPCC, and procedures are already in place to ensure everyone is fully aware of it and understands their responsibilities.

### **With Gratitude and Thanks**

Chabad GG is extremely thankful to everyone who has devoted their time and effort to advance the Charity's mission. The team members, including volunteers, have consistently shown selflessness by prioritising the charity's goals and collaborating to achieve its main objectives. Their commitment and dedication have been critical in supporting the charity's mission.

### **Achievements and performance**

Chabad of GG offers Jewish educational classes, cultural resources, welfare resources, and religious services in and around Golders Green. Our events and programs, including large Friday night dinners, have experienced significant growth in popularity and attendance. We are proud to have hosted over 6,000 people from various backgrounds at our diverse programs and events.

### **Summary of key activities**

The Charity provides a variety of community services, including hospital visitations, mezuzah checking, koshering of the kitchen, and most importantly, unwavering support for the community during significant life events including baby naming, circumcision ceremonies, pidyon haben, bar/bat mitzvah celebrations, birthdays, weddings (including education on Jewish marriage laws), funerals, stone settings, Shiva services, and Yizkor remembrance services.

All of our activities are guided by our commitment to promoting kindness, a non-judgmental open-door policy, respect for one another, family unity, Charity, and peace. We strive to create a secure and welcoming environment for all.

# TZIVOS HASHEM UK

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

### Adult Education

The Charity's mission is to make Jewish knowledge accessible and personally meaningful to everyone regardless of background or affiliation. Chabad GG's ongoing Jewish Learning Institute (JLI) courses is one of their varied adult education programmes. JLI's insightful curriculum is ground-breaking. It uses scholastic techniques, embraces a "multiple intelligence" model, and uses multimedia in various approaches to captivate, educate, and emotionally stimulate all kinds of minds in a vibrant Jewish learning experience.

This year's JLI courses were titled JLI World of Kabbalah (Nov/Dec 23), JLI Advice for Life (Feb/Mar 24), and JLI Decisions of Fate (May/June 24).



### Welfare Support



Chabad GG thoughtfully and discreetly provides welfare assistance in line with our objective of poverty relief.

Our assistance includes providing food weekly to many families, distributed via several volunteers, organising temporary accommodations when required, and occasionally providing direct grants. The Charity offers a supportive ear and, when needed, connects individuals with the appropriate professionals.

### Friday Night Dinners

The Charity runs weekly communal dinners every Friday evening throughout the year. The dinners bring together a cross-section of the community, including many who are lonely vulnerable.



### Sunday Morning Tefillin Club

Every Sunday morning Chabad GG run a Tefillin Club, encouraging men to wrap Tefillin and create a feeling of connection, followed by a video presentation and a delicious breakfast, fuelling the start of the week, both physically & spiritually.



# TZIVOS HASHEM UK

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

---

### Highlights Throughout the Year:

#### October 2023



Chabad GG offered an explanatory and easy-to follow Yom Kippur service, which concluded with a break-the-fast gathering. It was a comfort zone for everyone and a place for personal reflection.

During Sukkot, Chabad GG set up a Sukkah where participants could connect with nature and the Divine. The Charity offered delicious meals and kiddushim, allowing those without a sukkah to participate in the traditions with a sense of belonging and unity. There were also Lulav shaking and home visits for those who could not attend the centre.



The Charity hosted a Chabad Young Professional (CYP) event, bringing together like-minded young professionals from across NW London for an extraordinary social evening. Several young couples who met at Chabad GG have since married. The Charity has been involved in helping them with wedding preparations. The Charity hosted an Aleeza Shalom Dating Event for young professionals.

Chabad GG hosted a culturally appropriate Family Circus event during Sukkos, which was very well attended, with a fun time for all. The event enabled many less privileged families to experience a circus for the first time and enjoy wholesome, family-oriented entertainment.



The Charity organised a Simchas Torah celebration, followed by a Hakafof dinner and dance for the participants and their families.

#### November 2023



Chabad GG ran the Rosh Chodesh Society (RCS) Women's Monthly Circle, a 7-part course on self-help and self-development, titled "Women of Worth". The first session discussed Two Views of You - *Overcoming Inclination via an External Perspective* and was followed by an enjoyable Candle Art activity.

The charity led a 6-week educational course titled: The World of Kabbalah: Exploring the ancient world of Mystical Secrets, discovering the core mystical and spiritual teachings of Kabbalah and their relevance to everyday life. Learning how to gain powerful insights to fuel deeper self-understanding and personal growth.



# TZIVOS HASHEM UK

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

---

The Annual Fundraiser took place on November 5th and 6th respectively. The Trustees would like to take this opportunity to thank all those who contributed to the fundraising drive and those who donated so generously.

The Charity ran a Tzitzit knot-tying and wool-spinning workshop in Primary Schools as part of our array of hands-on, educational workshops.

The Charity joined the international Shabbat Peace Project with motivational speakers and special programmes.



### December 2023

The Charity travelled around with its Olive Press workshops to schools and community centres across the UK.



Using fresh olives, participants help to squeeze, distil, and spin the olive juice in a centrifuge. Once the pure olive oil is extracted, participants fashion wicks out of cotton wool, and the Chanukah Menorah is lit traditionally.

The Charity hosted another successful Young Professional Social event.

During the Chanukah Festival of Lights, the Charity installed menorahs in town centres, hospitals, and public spaces to spread the message of freedom of expression. The Kids

Night Family Extravaganza, a highlight of Chanuka, featured an international singer and

local artists showcasing their talent and engaging the local community.

The RCS Ladies Monthly Circle part 2, titled *Desirable Duplicity Being Jewish in All of Life's Roles* was followed by jewellery box pyrography.



### January 2024

The Charity organised a Kumszit Social at their centre for the local community.

The RCS Ladies Monthly Circle, Part 3 - Mother of Devotion: *The Limits of Sacrifice*, was enjoyed by all. The participants then designed and strung bracelets with inspiring messages.



### February 2024

The RCS Ladies Monthly Circle part 4 was delivered. The participants discussed Affection in Direction - *Rebuking with Love and Respect*, followed by Shadow Art craft.

JLI Advice for Life – a five-week course, began. The Rebbe's spiritual leadership is the force behind the modern Chabad movement. Participants travelled on a multimedia journey, gaining practical wisdom on work, family, health, and well-being. Discovering how the Rebbe applied Jewish values to serve as a guide for finding deeper meaning in everyday life.

The Charity organised a group of teenage community members to join International C- Teen Weekend in New York, where they joined up with 3000 like-minded teens from around the world for a rewarding and uplifting weekend. Many new friendships were cemented.

# TZIVOS HASHEM UK

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

---

### March 2024



Chabad GG hosted an exciting Purim bash event featuring a Live DJ, a hot buffet, and entertainment for both children and adults. The Charity posted food packages throughout the UK and delivered them locally by our dedicated volunteers.

The Charity's volunteers brought the spirit of the local senior homes to life as the Rabbi and volunteers read the Megillah over Purim.

The participants well enjoyed the RCS Ladies' Monthly Circle, Part 5. The topic was Resource-fullness *Using Every Resource for G-d's Purpose*, and was followed by Tambourine Art.



### April 2024



The Charity's famous educational Matzah Bakery workshops travelled to schools and youth groups around the country. Teaching the art of Winnowing, threshing, grinding the grain in a hand-driven wheat mill, sifting the flour, and finally making a dough and then baking their matzos, all under the pressure of an 18-minute time limit! Boxes of Hand-baked matzah were distributed in person and were also available for shipping.

The Rabbi and his family graciously and diligently led the Annual Communal Pesach Seder, which 75 people attended—focusing on our history in ancient Egypt 3300 years ago.

Pesach/ Passover programmes were engaging for both adults and children, followed by Kiddushim. The Charity arranged meals for those in need.



### May 2024

The Charity organised a Pirkei Avot Ethics class for ladies, in the lead up to Shavuot which was well attended. The RCS Ladies Monthly Circle part 6 - *Against the Tide - Acting Morally in an Immoral Society*, was followed by the participants creating Sugar Scrubs.



# TZIVOS HASHEM UK

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

---



### June 2024

The Charity took part in the Macabee Fun Run – promoting a healthy lifestyle and positive wellbeing. The Charity hosted an enlightened Shavuot Dinner, followed by a late-night study programme. Children and adults enjoyed a Shavuot Dairy Ice Cream Party

JLI Adult Education Course: Decision of Fate was well received. This course applied Jewish values to four common dilemmas: risky treatments, end-of-life care, abortion, and care of the deceased. The RCS Ladies Monthly Circle part 7 was delivered. The participants explored the concept “Stepping Up the Tide - *Opting for Tough but True*” and then enjoyed making cheesecake in a jar.



### July and August 24

The Charity organised a Summer Day Camp programme for children during the school holidays, providing activities, field trips, nutritious meals, and a secure environment to nurture lasting friendships. The camp offered a wide range of fun and educational experiences — from arts and crafts to sports, day trips, and engaging sessions led by external providers, including Mad Science experiments, magic shows, team-based puzzles and game challenges, drum circles, and more. The Charity selected each activity very carefully to encourage and promote creativity, learning, collaboration, and self-confidence in children.



On Tisha B'Av, the Charity hosted a talk by Holocaust survivor Mrs Barbara Frankiss, educating the next generation.

The Charity prepared the data for the upcoming Calendar for the New Year as it plans and strategies for the coming year.

# TZIVOS HASHEM UK

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

---

### September 2024

As a lead-up to the Jewish New Year, the Charity ran Shofar-making workshops in schools and community centres around London.

The craftsman demonstrates the process of transforming a raw ram's horn through skilled shaping and polishing into an authentic kosher-sounding horn. The Rabbi encouraged participants to help complete an actual horn. Each group keeps the Shofar fashioned there as a memento of the craftsman's visit. The participants then learned to sound the Shofar and practised blowing different notes on a variety of shofrot.



# **TZIVOS HASHEM UK**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024**

---

### **Financial review**

The statement of Financial Activities shows a net deficit of £14,961 (2023 - £53,626) for the year, which has been deducted from the fund balances. The trustees expect an increase in donations and activities in the coming year.

At present, the Trustees do not consider it necessary to have a specific reserve policy. They are however taking concerted steps to develop a series of initiatives so as to further improve the Charity's financial position.

All Donations received so far are Unrestricted Funds

### **Structure, governance and management**

The charity is a company limited by guarantee governed by its Memorandum and Articles incorporated on 27 November 2014 as amended by special resolution registered at companies House on 23 September 2015.

The Charity Appointed Mr Dovid Katzel as a Trustee on the 10<sup>th</sup> June 2020.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

E Sufrin

E Itzinger

B Benchemhoun

D Katzel

A Vilensky

Appointment of the trustees is governed by the Memorandum and Articles of company.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute a sum (not exceeding £10) in the event of a winding up.

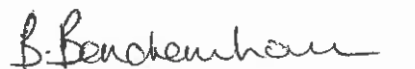
The trustees' report was approved by the Board of Trustees.



**E Sufrin**

Trustee

Dated: 25 June 2025



**B Benchemhoun**

Trustee

Dated: 25 June 2025

# TZIVOS HASHEM UK

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF TZIVOS HASHEM UK

---

I report to the trustees on my examination of the financial statements of Tzivos Hashem UK (the charity) for the year ended 30 September 2024.

### **Responsibilities and basis of report**

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

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

### **Independent examiner's statement**

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

- 1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements 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 financial statements 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 financial statements to be reached.



**Anthony Epstein FCA**  
Paragon Partners Limited  
Churchill House  
137 - 139 Brent Street  
London  
NW4 4DJ  
25 June 2025



# TZIVOS HASHEM UK

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 30 SEPTEMBER 2024

		Unrestricted funds 2024 £	Unrestricted funds 2023 £
	Notes		
<b>Income from:</b>			
Donations and legacies	3	350,237	323,437
Charitable activities	4	76,553	67,824
		<hr/>	<hr/>
<b>Total income</b>		426,790	391,261
<b>Expenditure on:</b>			
Charitable activities	5	441,751	444,887
<b>Total expenditure</b>		<hr/>	<hr/>
<b>Net expenditure and movement in funds</b>		(14,961)	(53,626)
<b>Reconciliation of funds:</b>			
Fund balances at 1 October 2023		177,223	230,849
		<hr/>	<hr/>
<b>Fund balances at 30 September 2024</b>		<hr/>	<hr/>

# TZIVOS HASHEM UK

## BALANCE SHEET

AS AT 30 SEPTEMBER 2024

		2024		2023	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	11		130,692		159,440
<b>Current assets</b>					
Debtors	12	23,876		15,370	
Cash at bank and in hand		18,539		21,548	
			42,415		36,918
<b>Creditors: amounts falling due within one year</b>	13	(10,845)		(19,135)	
<b>Net current assets</b>			31,570		17,783
<b>Total assets less current liabilities</b>			162,262		177,223
<b>The funds of the charity</b>					
Unrestricted funds			162,262		177,223
			162,262		177,223

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 September 2024.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 25 June 2025

E Sufrin  
Trustee

B Benchemhoun  
Trustee



Company registration number 09331317 (England and Wales)

# TZIVOS HASHEM UK

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 30 SEPTEMBER 2024

---

#### 1 Accounting policies

##### Charity information

Tzivos Hashem UK is a private company limited by guarantee incorporated in England and Wales. The registered office is 2 Western Avenue, London, NW11 9HH.

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

##### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

##### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# TZIVOS HASHEM UK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

---

### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold improvements	10 years
Fixtures, fittings & equipment	25% reducing balance
Motor vehicles	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.



# TZIVOS HASHEM UK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

---

### 1 Accounting policies

(Continued)

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### **1.10 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# TZIVOS HASHEM UK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

---

### 3 Income from donations and legacies

	Unrestricted Funds 2024 £	Unrestricted funds 2023 £
Donations and gifts	310,329	286,578
Grants	39,908	36,859
	<u>350,237</u>	<u>323,437</u>

### 4 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Income from organised events		
Other income	76,553	67,824

# TZIVOS HASHEM UK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

### 5 Charitable activities

	Charitable Activities	Governance costs	Support costs	Total	Total
	2024 £	2024 £	2024 £	2024 £	2023 £
Staff costs	62,302	-	-	62,302	59,939
Depreciation and impairment	-	-	28,748	28,748	30,936
Event costs	92,390	-	-	92,390	92,929
Supplies for programmes	140,752	-	-	140,752	125,009
Trips and activities	1,211	-	-	1,211	1,707
Website, IT software and consumables	398	-	-	398	1,611
Advertising and marketing	3,003	-	-	3,003	5,208
Insurance	-	-	4,583	4,583	3,622
Light, heat, repairs & maintenance	-	-	18,090	18,090	12,695
Motor vehicle expenses	8,392	-	-	8,392	8,176
Postage, printing and stationery	8,927	-	2,773	11,700	11,779
Rent	25,270	-	-	25,270	46,073
Telephone and internet	-	-	2,162	2,162	1,570
Travelling expenses	26,411	-	-	26,411	15,718
Accountancy	-	2,040	-	2,040	2,094
Other charitable expenditure	6,597	2,233	5,277	14,107	23,025
	<u>375,653</u>	<u>4,273</u>	<u>61,633</u>	<u>441,559</u>	<u>442,091</u>
Grant funding of activities (see note 6)	192	-	-	192	2,796
	<u>375,845</u>	<u>4,273</u>	<u>61,633</u>	<u>441,751</u>	<u>444,887</u>
	=====	=====	=====	=====	=====

# TZIVOS HASHEM UK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

### 6 Grants payable

	Charitable Activities 2024 £	Charitable Activities 2023 £
Grants to individuals	192	2,796
	<u>192</u>	<u>2,796</u>

### 7 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	28,748	30,936
	<u>28,748</u>	<u>30,936</u>

### 8 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year (2023 - nil).

### 9 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Employees	4	4
Volunteers	25	25
Total	<u>29</u>	<u>29</u>

### Employment costs

	2024 £	2023 £
Wages and salaries	62,302	59,939
	<u>62,302</u>	<u>59,939</u>

There were no employees whose annual remuneration was more than £60,000.



# TZIVOS HASHEM UK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

### 10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

### 11 Tangible fixed assets

	Leasehold improvements	Fixtures, fittings & equipment	Motor vehicles	Total
	£	£	£	£
<b>Cost</b>				
At 1 October 2023	204,789	9,932	39,310	254,031
At 30 September 2024	204,789	9,932	39,310	254,031
<b>Depreciation and impairment</b>				
At 1 October 2023	71,598	5,794	17,199	94,591
Depreciation charged in the year	22,186	1,034	5,528	28,748
At 30 September 2024	93,784	6,828	22,727	123,339
<b>Carrying amount</b>				
At 30 September 2024	<del>111,005</del>	<u>3,104</u>	<u>16,583</u>	<u>130,692</u>
At 30 September 2023	<u>133,191</u>	<u>4,138</u>	<u>22,111</u>	<u>159,440</u>

### 12 Debtors

	2024	2023
	£	£
<b>Amounts falling due within one year:</b>		
Trade debtors	23,876	15,360
Other debtors	-	10
	<u>23,876</u>	<u>15,370</u>

### 13 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other taxation and social security	387	-
Trade creditors	10,074	19,135
Other creditors	384	-
	<u>10,845</u>	<u>19,135</u>

### 14 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).