

Hand in Hand Support

England & Wales · Charity number 1182698

Details

Other names SHABBAT WALK

Status Registered

Legal form Charitable company

Company number [11725770](#)

Registered 2019-03-29

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

Contact

Address Unit 1
Hawthorn Business Park
165 Granville Road
London
NW2 2AZ

Phone 07506750023

Email office@hih.org.uk

Website www.hih.org.uk

Activities

Objects: I. TO PROMOTE SOCIAL INCLUSION AMONG THOSE EXCLUDED FROM SOCIETY BECAUSE OF POOR HEALTH, BY THE PROVISION OF REGULAR VOLUNTEER VISITORSII. TO RELIEVE THE EFFECTS OF SICKNESS, DISABILITY, BEREAVEMENT AND/OR FINANCIAL HARDSHIP ON INDIVIDUALS AND FAMILIES THROUGH THE PROVISION OF SUPPORT, SERVICES AND COMFORTSIII. TO HELP YOUNG PEOPLE DEVELOP THEIR CAPABILITIES THAT THEY MAY GROW TO FULL MATURITY AS INDIVIDUALS AND MEMBERS OF SOCIETY, ESPECIALLY BUT NOT EXCLUSIVELY THROUGH LEISURE TIME VOLUNTEERING ACTIVITIES RUN IN ACCORDANCE WITH THE TENETS OF ORTHODOX JUDAISM

Activities: Hand in Hand provides practical and emotional support to vulnerable members of the Jewish community, including children with special educational needs and disabilities, the elderly, the hospitalised and the housebound. Through weekly visits from trained teenage volunteers, we deliver companionship, mentorship and practical assistance, fostering connection and emotional wellbeing for those in need.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Economic/community Development/employment, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Defined Groups

Geography

- Barnet
- Bury
- Camden
- Hertfordshire
- Salford City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-02-28	£466,616	£457,282	-	-
2024-02-29	£367,258	£425,047	-	-
2023-02-28	£346,825	£406,719	-	-
2021-12-31	£310,744	£254,491	-	-
2020-12-31	£305,582	£177,218	-	-

Trustees

Name	Role	Appointed
Andrew David Raphaely		2026-04-23
Benjamin Adam Rose		2025-07-01
Hayley Danielle Scott		2025-05-07
Jonathan Yehuda Arie Fagleman		2025-12-16
Kevin Brian Lazarus		2025-05-07
Naftoli Yodaiken		2024-01-11
Perri Noe		2022-01-03
RICHARD MARK DENTON		2025-05-07
Suzanne Jaeger		2025-05-07

Hand in Hand Support

England & Wales - Charity number 1182698

Accounts

COMPANY REGISTRATION NUMBER: 11725770
CHARITY REGISTRATION NUMBER: 1182698

Hand in Hand Support
Company Limited by Guarantee
Unaudited Financial Statements
28 February 2025

HAFFNER HOFF LTD

Accountants
2nd Floor - Parkgates
Bury New Road
Prestwich
Manchester
M25 0TL

Hand in Hand Support: Registered Company Number 11725770 (England and Wales)

Contents of the Financial Statements
for the Year Ended 28 February 2025

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Trustees' Annual Report (Incorporating the Director's Report)

Year ended 28 February 2025

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 28 February 2025.

Reference and administrative details

Registered charity name	Hand in Hand Support
Charity registration number	1182698
Company registration number	11725770
Principal office	Unit 1 Hawthorn Business Park 165 Granville Road London NW2 2AZ
Registered office	2nd Floor - Parkgates Bury New Road Prestwich M25 0TL

The trustees

Mr R M Denton	(Appointed 7 May 2025)
Mrs P Noe	
Mr M Bookman	(Resigned 19 May 2025)
Mrs J Meshulam	(Resigned 7 May 2025)
Mr J S Shelley	(Resigned 7 May 2025)
Mr N Yodaiken	
Mr K B Lazarus	(Appointed 7 May 2025)
Mrs S Jaeger	(Appointed 7 May 2025)
Mrs H D Scott	(Appointed 7 May 2025)
Mr B A Rose	(Appointed 1 July 2025)

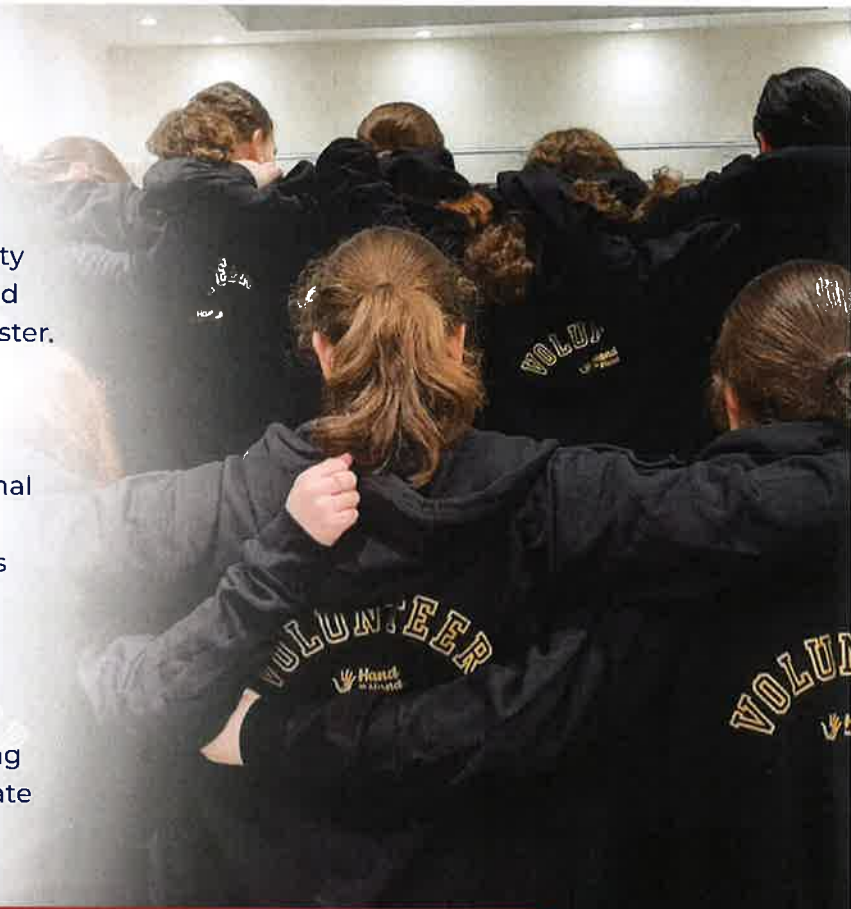
Independent examiner	Mr Howard Schwalbe ACA 2nd Floor - Parkgates Bury New Road Prestwich Manchester M25 0TL
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WHO WE ARE

Hand in Hand is a Jewish community charity supporting vulnerable children, families and isolated adults across London and Manchester.

We mobilise over 1,200 young volunteers each year, equipping them with skills and opportunities to give practical and emotional help to those facing disability, illness, bereavement, financial hardship, loneliness and other challenging circumstances.

Our work transforms lives: children gain confidence, parents find respite, isolated adults rediscover companionship and young people grow into responsible, compassionate leaders of the future.



OUR YEAR AT A GLANCE

30,000+

hours of volunteering

in the homes of disadvantaged community members.

1,000

volunteer driver requests

fulfilled for shopping or prescription pick-ups and ready-made meal deliveries to households in need.

164 festival services

delivered in homes (shofar blowings and megillah readings), ensuring inclusion at key Jewish moments.

2,500 family members supported

including children with SEND, parents suffering from ill health and isolated adults, such as the elderly.

1,200

volunteers

aged 13 and up engaged in regular volunteering in the community.

500

respite outings

for children under strain, giving them joy and their parents vital rest.

8 volunteer appreciation events

with 457 attendances, strengthening motivation and retention.



OUR IMPACT



Families:

90% of parents said their emotional wellbeing improved after receiving support

88% said their child's wellbeing improved too

Volunteers:

67% said it had improved their self-confidence

70% reported stronger communication skills

75% said that volunteering had made them more compassionate

85% said they felt they had made a real difference to those they supported



“

Apart from family, the volunteers are the most important people in A's life. They are his friends... because he doesn't get play dates from school, these are his play dates.

~ PARENT

”

HIGHLIGHTS OF THE YEAR



SAFEGUARDING ACCREDITATION achieved through Leaders in Safeguarding quality mark.



MONTHLY SUPPORT GROUP FOR PARENTS OF NEURODIVERSE CHILDREN attended by 12–16 parents each month.



SPECIALIST TRAINING for volunteers delivered by an ADHD coach, equipping them with tools to better support neurodiverse children.



FAITH & BELIEF FORUM RECOGNITION with a London Dangoor award in the category “Inspiring Youth”



MAJOR NEW FUNDING: £75,000 from Ansvar (3 years) and a £20,000 grant from a family fund to implement a new Salesforce CRM system.



It is a credit to your team that so many young people want to support their community in such a giving way... We are currently trying to increase youth led volunteering and it would be great for us to showcase your work as how best to approach youth led volunteering in a safe way – like showing the benchmark.

~ SARAH, BURY COUNCIL





OUR VALUES



COMPASSION

standing alongside families through difficult times



COMMUNITY

drawing strength from our shared Jewish identity



COMMITMENT

showing up consistently for families & volunteers



GROWTH

supporting both volunteers & families to flourish



Volunteering has changed who I am. I look for opportunities to give and help so much more than I used to.

~ VOLUNTEER



LOOKING AHEAD

IN 2025-26 WE PLAN TO:

- Run an inclusive pre-Purim family fun day, modelled on the success of our 2023 event.
- Strengthen our governance by recruiting new trustees with expertise in finance, safeguarding and compliance.
- Expand our new volunteering strand for adults aged 25+, providing companionship to elderly and isolated adults.
- Continue to grow our Manchester branch to meet rising demand.
- Develop our Salesforce CRM system to improve impact measurement, volunteer progression tracking, and safeguarding oversight.



Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 28 February 2025

Structure, governance and management

Governing document

Hand in Hand Support is constituted by its Memorandum and Articles of Association and operates as a company limited by guarantee. It was incorporated on 13 December 2018 with company number 11725770 and registered as a charity on 29 March 2019 with charity number 1182698.

Recruitment and appointment of new trustees

The recruitment and appointment of new trustees is carried out in accordance with the Memorandum and Articles of Association and with the consent of the existing trustees. Candidates are selected based on skills, experience and sensitivity to the needs of the organisation. Trustees volunteer their time and receive no remuneration.

Management and decision-making

Day-to-day operations are overseen by the Chief Executive Officer. Significant decisions, including those relating to strategy, risk, staffing, and financial oversight, are taken collectively by the trustees. Staff remuneration is jointly determined by the CEO and trustees.

Induction and training

Given the scale and nature of the charity, there is currently no formal induction or training programme for new trustees, though all receive organisational briefings and policy documents on appointment.

Risk management

The trustees regularly review the major operational, safeguarding and financial risks faced by the charity. Appropriate systems and safeguards are in place, including robust volunteer screening, regular staff supervision, and financial oversight procedures. The trustees are satisfied that risks are being appropriately monitored and managed.

Objectives and activities

The charity's objects and principal activities are as follows:

- i. To promote social inclusion for individuals isolated due to poor health, disability or challenging circumstances through the provision of regular volunteer visitors.
- ii. To relieve the effects of sickness, disability, bereavement and financial hardship on individuals and families through the provision of support, services and practical comforts.
- iii. To support young people in developing their capabilities, confidence and sense of social responsibility so that they may reach full maturity as individuals and active members of society, particularly though not exclusively through leisure-time volunteering activities conducted in accordance with the tenets of Orthodox Judaism.

The charity's model places trained teenage volunteers into homes where families are struggling, providing companionship, practical support and positive role modelling to children and young people.

Trustees' Annual Report (Incorporating the Director's Report) (continued)

Year ended 28 February 2025

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Achievements and performance

During the year, the charity received £372,366 in donations (2024: £357,258) and £94,250 in grants (2024: £10,000).

Charitable expenditure and support costs amounted to £364,387 (2024: £409,658). These costs relate directly to the charity's core mission of alleviating hardship among vulnerable children and families, and empowering young people to become confident, compassionate contributors to their community.

No investments were made during the year.

Fundraising expenditure increased to £92,894 (2024: £15,390). This rise reflects:

- the recategorisation of fundraising-related salaries
- increased marketing and stewardship activity aligned with greater fundraising success
- more active engagement with grant-making bodies

Related party transactions in the reporting period are as detailed in the notes to the accounts.

The charity ended the year with an overall net income of £9,334 (2024: net expenditure £57,790). Of this:

- Unrestricted funds: net expenditure of £10,786
- Restricted funds: net income of £20,120 (first year of significant restricted income)

Explanation of Material Variances

During the year, the trustees undertook a review of financial categorisation to better align the accounts with sector best practice and SORP guidance. As a result:

- certain staff costs previously included under charitable activities were reallocated to fundraising or support costs - expenditure categories were refined for greater transparency- new restricted income streams were introduced

These changes account for several of the large variances compared with the 2023/24 financial statements. The underlying operational activity of the charity has remained consistent.

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 28 February 2025

Financial review

Total funds carried forward at year-end were £92,724 (2024: £83,390), comprising:

- £72,604 unrestricted funds
- £20,120 restricted funds


The trustees view the year's financial outcome as reflecting the growing profile of the charity and increased confidence from donors, funders and the wider community. The trustees express sincere appreciation to all individuals, families, foundations and grant-making bodies who have supported the charity throughout the year.

Reserves

The unrestricted fund represents the unrestricted funds arising from past operating results.

The free reserves amounted to £87,708 (2024: £79,064) of which £67,588 (2024: £79,064) relate to unrestricted funds and £20,120 to restricted funds.

The trustees' annual report and the strategic report were approved on 17 November 2025 and signed on behalf of the board of trustees by:

A handwritten signature in black ink, appearing to read 'R M Denton', is written over a horizontal line.

Mr R M Denton
Trustee

Independent Examiner's Report to the Trustees of Hand in Hand Support

Year ended 28 February 2025

I report to the trustees on my examination of the financial statements of Hand in Hand Support ('the charity') for the year ended 28 February 2025.

Responsibilities and basis of report

As the trustees of the company (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 ('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 the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. 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 (ICAEW), 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:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
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 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 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 accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Independent Examiner's Report to the Trustees of Hand in Hand Support
(continued)

Year ended 28 February 2025

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.

Mr Howard Schwalbe ACA
Independent Examiner

2nd Floor - Parkgates
Bury New Road
Prestwich
Manchester
M25 0TL

17 November 2025

Statement of Financial Activities
(including income and expenditure account)

Year ended 28 February 2025

	Note	Unrestricted funds £	2025 Restricted funds £	Total funds £	2024 Total funds £
Income and endowments					
Donations and legacies	5	401,366	65,250	466,616	367,258
Total income		<u>401,366</u>	<u>65,250</u>	<u>466,616</u>	<u>367,258</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	6	92,894	–	92,894	15,390
Expenditure on charitable activities	7,8	320,448	43,940	364,388	409,658
Total expenditure		<u>413,342</u>	<u>43,940</u>	<u>457,282</u>	<u>425,048</u>
Net income/(expenditure)		<u>(11,976)</u>	<u>21,310</u>	<u>9,334</u>	<u>(57,790)</u>
Transfers between funds		1,190	(1,190)	–	–
Net movement in funds		<u>(10,786)</u>	<u>20,120</u>	<u>9,334</u>	<u>(57,790)</u>
Reconciliation of funds					
Total funds brought forward		83,390	–	83,390	141,180
Total funds carried forward		<u>72,604</u>	<u>20,120</u>	<u>92,724</u>	<u>83,390</u>

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

The notes on pages 14 to 24 form part of these financial statements

**Statement of Financial Position
For the Year Ended 28 February 2025**



Statement of Financial Position

28 February 2025

	Note	2025 £	2024 £
Fixed assets			
Intangible assets	14	1,071	-
Tangible fixed assets	15	3,945	4,326
		<u>5,016</u>	<u>4,326</u>
Current assets			
Cash at bank and in hand		118,014	103,004
Creditors: amounts falling due within one year	16	30,306	23,940
Net current assets		<u>87,708</u>	<u>79,064</u>
Total assets less current liabilities		<u>92,724</u>	<u>83,390</u>
Net assets		<u>92,724</u>	<u>83,390</u>
Funds of the charity			
Restricted funds		20,120	-
Unrestricted funds		72,604	83,390
Total charity funds	18	<u>92,724</u>	<u>83,390</u>

For the year ending 28 February 2025 the charity was entitled to exemption from audit under section 479A of the Companies Act 2006 relating to subsidiary companies.

Directors' responsibilities:

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

These financial statements were approved by the board of trustees and authorised for issue on 17 November 2025, and are signed on behalf of the board by:

Mr R M Denton
Trustee

The notes on pages 14 to 24 form part of these financial statements

Notes to the Financial Statements

Year ended 28 February 2025

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 2nd Floor - Parkgates, Bury New Road, Prestwich, M25 0TL.

2. Statement of compliance

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

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements did not require management to make judgements, estimates and assumptions that affect the amounts reported.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Notes to the Financial Statements *(continued)*

Year ended 28 February 2025

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

3. Accounting policies (continued)

Intangible assets

Intangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated amortisation and impairment losses. Any intangible assets carried at revalued amounts, are recorded at the fair value at the date of revaluation, as determined by reference to an active market, less any subsequent accumulated amortisation and subsequent accumulated impairment losses.

Intangible assets acquired as part of a business combination are only recognised separately from goodwill when they arise from contractual or other legal rights, are separable, the expected future economic benefits are probable and the cost or value can be measured reliably.

Amortisation

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:

Database - 10% straight line

If there is an indication that there has been a significant change in amortisation rate, useful life or residual value of an intangible asset, the amortisation is revised prospectively to reflect the new estimates.

Research and development

Research expenditure is written off in the period in which it is incurred.

Development expenditure incurred is capitalised as an intangible asset only when all of the following criteria are met:

- It is technically feasible to complete the intangible asset so that it will be available for use or sale;
- There is the intention to complete the intangible asset and use or sell it;
- There is the ability to use or sell the intangible asset;
- The use or sale of the intangible asset will generate probable future economic benefits;
- There are adequate technical, financial and other resources available to complete the development and to use or sell the intangible asset; and
- The expenditure attributable to the intangible asset during its development can be measured reliably.

Expenditure that does not meet the above criteria is expensed as incurred.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

3. Accounting policies (continued)

Tangible assets (continued)

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

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

Fixtures and fittings	-	25% reducing balance
Equipment	-	25% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

3. Accounting policies (continued)

Financial instruments (continued)

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

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

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The company is limited by guarantee and, in the event of a winding-up, the liability of its members is limited to an amount not exceeding £1 per member.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Donations			
Donations	372,366	—	372,366
Grants			
Grants	29,000	65,250	94,250
	<u>401,366</u>	<u>65,250</u>	<u>466,616</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	357,258	—	357,258
Grants			
Grants	10,000	—	10,000
	<u>367,258</u>	<u>—</u>	<u>367,258</u>

6. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Costs of raising donations and legacies	42,430	42,430	15,390	15,390
Costs of raising donations and legacies - Wages	50,464	50,464	—	—
	<u>92,894</u>	<u>92,894</u>	<u>15,390</u>	<u>15,390</u>

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Direct charitable activity	279,680	43,940	323,620
Operational support costs	40,768	–	40,768
	<u>320,448</u>	<u>43,940</u>	<u>364,388</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Direct charitable activity	400,890	–	400,890
Operational support costs	8,768	–	8,768
	<u>409,658</u>	<u>–</u>	<u>409,658</u>

8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2025 £	Total fund 2024 £
Direct charitable activity	323,620	35,008	358,628	401,016
Governance costs	–	5,760	5,760	8,642
	<u>323,620</u>	<u>40,768</u>	<u>364,388</u>	<u>409,658</u>

9. Analysis of support costs

	Analysis of support costs activity 1 £	Total 2025 £	Total 2024 £
Staff costs	34,415	34,415	–
General office	593	593	126
Governance costs	5,759	5,759	8,641
	<u>40,767</u>	<u>40,767</u>	<u>8,767</u>

10. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2025 £	2024 £
Amortisation of intangible assets	119	–
Depreciation of tangible fixed assets	<u>1,315</u>	<u>1,879</u>

11. Independent examination fees

	2025	2024
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,920</u>	<u>3,840</u>

12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025	2024
	£	£
Wages and salaries	312,051	260,066
Social security costs	15,714	12,168
Employer contributions to pension plans	5,359	4,125
	<u>333,124</u>	<u>276,359</u>

The average head count of employees during the year was 16 (2024: 15). The average number of full-time equivalent employees during the year is analysed as follows:

	2025	2024
	No.	No.
Number of staff – direct charitable activity	12	11
Number of staff - administration	2	2
Number of staff - fundraising	2	2
	<u>16</u>	<u>15</u>

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

13. Trustee remuneration and expenses

There were no trustees' remuneration or other benefits for the year ended 29 February 2024 nor for the year ended 28 February 2025.

14. Intangible assets

	Development costs £
Cost	
Additions	1,190
At 28 February 2025	<u>1,190</u>
Amortisation	
Charge for the year	119
At 28 February 2025	<u>119</u>
Carrying amount	
At 28 February 2025	<u>1,071</u>
At 29 February 2024	<u>–</u>

15. Tangible fixed assets

	Fixtures and fittings £	Equipment £	Total £
Cost			
At 1 March 2024	7,515	–	7,515
Additions	299	635	934
At 28 February 2025	<u>7,814</u>	<u>635</u>	<u>8,449</u>
Depreciation			
At 1 March 2024	3,189	–	3,189
Charge for the year	1,156	159	1,315
At 28 February 2025	<u>4,345</u>	<u>159</u>	<u>4,504</u>
Carrying amount			
At 28 February 2025	<u>3,469</u>	<u>476</u>	<u>3,945</u>
At 29 February 2024	<u>4,326</u>	<u>–</u>	<u>4,326</u>

16. Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	1,920	–
Social security and other taxes	3,964	4,461
Other creditors	24,422	19,479
	<u>30,306</u>	<u>23,940</u>

17. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £5,359 (2024: £4,125).

18. Analysis of charitable funds

Unrestricted funds

	At 1 March 2024	Income £	Expenditure £	Transfers £	At 28 February 2025 £
General funds	83,390	401,366	(413,342)	1,190	72,604

	At 1 March 2023	Income £	Expenditure £	Transfers £	At 29 February 2024 £
General funds	141,180	367,258	(425,048)	—	83,390

Restricted funds

	At 1 March 2024	Income £	Expenditure £	Transfers £	At 28 February 2025 £
Grants' receivable	—	65,250	(43,940)	(1,190)	20,120

	At 1 March 2023	Income £	Expenditure £	Transfers £	At 29 February 2024 £
Grants' receivable	—	—	—	—	—

19. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2025 £
Intangible assets	1,071	1,071
Tangible fixed assets	3,945	3,945
Current assets	118,014	118,014
Creditors less than 1 year	(30,306)	(30,306)
Net assets	<u>92,724</u>	<u>92,724</u>

	Unrestricted Funds £	Total Funds 2024 £
Intangible assets	–	–
Tangible fixed assets	4,326	4,326
Current assets	103,004	103,004
Creditors less than 1 year	(23,940)	(23,940)
Net assets	<u>83,390</u>	<u>83,390</u>

20. Related parties

During the year, there was a related party donation of £1,000.

21. Taxation

Hand in Hand Support 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.

Hand in Hand Support

England & Wales - Charity number 1182698

Accounts



FORMERLY KNOWN AS SHABBAT WALK

TRUSTEES ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 29 FEBRUARY 2024
FOR HAND IN HAND SUPPORT (FORMERLY SHABBAT WALK)



COMPANY REGISTRATION NUMBER: 11725770

REGISTERED CHARITY NUMBER: 1182698

**Trustees' Annual Report & Financial Statements
For the Year Ended 29 February 2024**



Hand in Hand Support: Registered Company Number 11725770 (England and Wales)

**Contents of the Financial Statements
for the Year Ended 29 February 2024**

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Trustees' Annual Report & Financial Statements For the Year Ended 29 February 2024



Hand in Hand Support: Registered Company Number 11725770 (England and Wales)

Report of the Trustees for the Year Ended 29 February 2024

The trustees, who are also directors of the charity for the purposes of the Companies Law, present their report with the unaudited financial statements of the charity for the year ended 29 February 2024. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

11725770 (England and Wales)

Registered Charity number

1182698

Registered office

New Burlington House
1075 Finchley Road,
London NW11 0PU

Charity Address

8 Rodborough Road
London
NW11 8RY

Trustees

Mr J S Shelley
Mrs J Meshulam
Mrs P Noe

Mr M Bookman (Appointed 11 January 2024)

Mr N Yodaiken (Appointed 11 January 2024)

Independent Examiner

Cohen Arnold
New Burlington House
1075 Finchley Road
London
NW11 0PU

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is constituted as a Company Limited by guarantee and is therefore governed by the Memorandum and Articles of Association.

Recruitment and appointment of new trustees

The day-to-day affairs of the charity are administered by the council of Trustees. None of the trustees who are also the directors have any beneficial interest in the company.

It is not currently the intention of the trustees of the charity to appoint new trustees. Should the situation change in the future, the trustees will apply suitable recruitment training and procedures.

OBJECTIVES

Hand in Hand – formerly known as Shabbat Walk – is a social welfare organisation which supports members of the North West London and Manchester Jewish communities struggling with isolation, disability, mental or physical illness, or other extenuating circumstances such as bereavement or divorce.

We do this by recruiting, training and deploying a large team of dedicated volunteers to assist those in need, providing practical and emotional support such as playing with and taking out children, tutoring, shopping, and home and hospital visits. We have over 850 volunteers giving of their time to support approximately 230 families, primarily from socially disadvantaged backgrounds.

The majority of our volunteers are secondary school students, and the charity was founded on the premise that providing organised volunteering opportunities for teenagers plays a significant role in their character development and real-world skill building, to the benefit of society at large. The recipients of our support are therefore encouraged to view their role as giving something vital to the wider community by fostering social responsibility amongst the young people in their neighbourhood, rather than seeing themselves purely as beneficiaries of others' generosity.

OUR CORE BELIEFS

- We believe in empowering the young people of our community with the understanding that they are capable of making a meaningful difference to the lives of others, while simultaneously developing themselves as people. Our training sessions emphasise the importance of giving and encourage attendees to become contributing, self-actualised members of society. We believe in providing constructive and fulfilling ways for teenagers to use their spare time, creating an enduring impact on their outlook and life skills as they enter the adult world.
- We believe that every child has the inviolable right to feel valued and cared for regardless of the challenges they or other family members face. We also believe that adults and children alike deserve to be heard, understood, and have their difficulties acknowledged. We therefore operate in a systemic manner, assessing how circumstances affect each member of a family before seeking to provide the help that would most benefit each of them as an individual. We are passionate about providing support that creates stronger family systems capable of weathering the storms they experience.
- We believe that our mission can only be considered a success if we do our absolute utmost to protect everyone involved in the organisation. Safeguarding considerations for both the volunteers and the beneficiaries are at the forefront of all our thinking and the foundation of our operations. Policies and procedures are closely monitored and updated at regular intervals to ensure we are fulfilling our responsibilities to those who place their trust in us.



**WE ARE
PASSIONATE
ABOUT PROVIDING
SUPPORT THAT
CREATES
STRONGER FAMILY
SYSTEMS**



PUBLIC BENEFIT

With hundreds of families being assisted by Hand in Hand via its army of volunteers, the impact of the organisation on the community is ever-growing.

In our 2023 service user survey:



92% of 50 respondents said their circumstances were easier to navigate thanks to Hand in Hand



90% said they could not receive similar support from alternative organisations



100% felt that the volunteers we provided them with were suitable and that our staff were caring and understanding of their situation

In our 2023 volunteer survey:



94% of 133 respondents agreed that their Hand in Hand experiences had changed their attitude towards giving to others



93% said they would continue looking for ways to help others after volunteering for us



71% reported an improvement in their self-worth and/or mental health since starting volunteering for Hand in Hand

We continue to establish ourselves as a trusted source of support and a place to turn to for assistance in a wide variety of challenging scenarios, both short- and long-term. Additionally, volunteering for Hand in Hand greatly benefits the teenagers themselves, as detailed above.





OUR PROGRAMMES, PROJECTS AND ACTIVITIES

Hand in Hand runs a wide variety of programmes, projects and activities to meet the needs of our local community. These include:



IN-HOME SUPPORT FOR VULNERABLE CHILDREN

Volunteers, often in pairs, are matched up with a family to support them by spending time with their children. The children may themselves be experiencing mental or physical health challenges, or may be suffering because of an issue in the wider family. Volunteers play with the children, build relationships with them, help them with their homework, and provide emotional support. While a number of families receive weekly assistance of this kind, some have volunteers a few times a week, sometimes even daily, or two or three times a day.



HOSPITAL VISITS AND SHIFTS

Our older volunteers visit those who are hospitalised, providing them with company and care to help them emotionally during their stay. Where necessary, our volunteers will provide overnight shifts to help families who are struggling to get respite. We receive numerous requests of this nature every week.



CARE HOME AND ASSISTED LIVING VISITS

Our volunteers also provide companionship to the elderly and help them feel part of the community. Visits normally take place on weekends at care homes and other locations across the North West London and North Manchester areas.



SOUP PACKS

Many of our beneficiaries lack the means to regularly prepare nutritious meals for their family, either due to their financial situation or overwhelming circumstances. We run a fortnightly soup packs project during the winter, seeing dozens of families receive ready cut and peeled vegetables with all the necessary ingredients requiring nothing but the addition of water. This mean that some of the most overworked parents have one less thing to worry about, while boosting the health and wellbeing of their children.



SHOPPING AND PRESCRIPTION SERVICE

Utilising our group of dedicated volunteer drivers we ease the burdens of those who are housebound or struggle to shop alone. Requests to do shopping or prescription pick-ups are swiftly fulfilled on a daily basis.



FESTIVAL PROVISIONS

A significant hardship for religious and traditional families is the impact their circumstances have on their ability to fully participate in Jewish festivals whilst they are financially, physically or emotionally struggling. This year we provided shofar blowing and megillah reading services for people who were unable to access synagogue services, and delivered Chanukah gifts and doughnut packs (prepared by volunteers) to the most disadvantaged children.



OUTINGS FOR THOSE IN THE MOST CHALLENGING CIRCUMSTANCES

Illness and disability place a huge strain on the lives of many families. Hand in Hand trains and deploys volunteers to lead outings for those experiencing particularly strenuous mental or physical health challenges. Sometimes the most beneficial assistance we can provide is taking these children out of their home environment for a short while, allowing them to forget their current troubles whilst giving their parents respite. Outings to pizzerias, ice cream parlours and bowling alleys have proven hugely successful, with the child or children receiving a boost that lasts them for weeks. These are luxuries that these children would not have the opportunity to enjoy otherwise.



VOLUNTEER APPRECIATION

Hand in Hand works hard to ensure each volunteer feels valued. We therefore provide volunteers with appreciation events, small gifts throughout the year and opportunities for recognition via our 'Volunteer of the Month' scheme. Through gentle incentivisation and rewards, our volunteers become a stronger, motivated community of young givers.



HAND IN HAND'S TEAM

Hand in Hand's team consists of 15 staff (four full-time, eleven part-time), each passionate about volunteering, helping the community and expanding our services to meet the needs of more people.

The team is headed by our founder and CEO, Mr Eliezer Gilbert, who launched the organisation as a grassroots initiative in 2015 when he noticed that there were lonely people in hospital who were not receiving visits, and that there were large numbers of teenagers who were seeking constructive ways to spend their spare time.

The staff are broadly split into three teams:

administration, volunteer coordination, and family liaison



In our administration team, we have the CEO, an administrator and a development manager, who work tirelessly to ensure Hand in Hand runs efficiently and smoothly. The members of this team have strong organisational and communication skills, and previous experience working in non-profits.

In our volunteer coordination team, we have seven coordinators who are passionate about building the skills and experiences of teenagers. In this team we have members with backgrounds in education, leadership and psychology.

In our family liaison team, we have five family liaison officers who work tirelessly with families to assess their needs and provide the required services. This team's members have backgrounds in family work across other social care organisations, while their qualities of empathy and understanding make them approachable and non-judgemental.

MONITORING AND EVALUATION



In order to ensure our work is meeting the needs of our beneficiaries and volunteers we collect verbal and written feedback regularly, via our family liaison and volunteer coordinating teams, as well as sending out periodic surveys. We run regular meetings for staff members to share and discuss this feedback, which is collated and evaluated to help plan and create future programming. At Hand in Hand we believe our beneficiaries are the experts on their own experience, and we use the relationships we build with them to help us provide for their needs and keep improving our services.

FUNDING

As a non-profit organisation, our work entirely hinges on the generosity of those who recognise its value to and importance for our local infrastructure. In 2023-4, the majority of our funds were donations by local community members. We also received a number of grants to support our work, including from the National Lottery Community Fund. In the year ahead we hope to build further positive relationships with grant-giving organisations and will be hiring a new Head of Development to lead this strategy.

INTER-AGENCY WORKING

Hand in Hand recognises the vital importance of working together with organisations who provide services that complement our own. While our work helps family systems, we understand the deep value of ensuring each specific family member has their own needs met, and will therefore signpost and refer individuals to further specialist support where necessary. We have built strong working relationships with other social care organisations, including those focused on financial assistance, mental health support, severe illness, senior citizens, and those with disabilities. We are grateful for these relationships which enable our beneficiaries to benefit to the maximum.



NAME CHANGE

Following a lengthy internal consultation period, we decided to change our name from Shabbat Walk to Hand in Hand this year, to better reflect our activities and ethos.

Whilst Shabbat Walk first started out with a handful of volunteers walking to hospitals on Shabbat, we now have volunteers giving of their time on every single day of the year, contributing to their community in a wide variety of ways.



**WE NOW HAVE
VOLUNTEERS GIVING
OF THEIR TIME ON
EVERY SINGLE DAY OF
THE YEAR**

SAFEGUARDING REVIEW

Ensuring the safety of both our beneficiaries and our volunteers is of paramount importance to us. We therefore invited the organisation 'Leaders in Safeguarding' to audit our policies and procedures in December 2023. The auditors were impressed with the systems in place whilst also making recommendations for further improvements, which we are working hard to ensure are fully implemented by the end of the year. We are aiming to achieve the quality mark known as the Leaders in Safeguarding Award.

FUTURE PLANS

- Our Head of Volunteering and long-standing staff member Avi Dubiner will soon be stepping back from his role in the organisation, and we will therefore be recruiting a replacement for him.
- In terms of infrastructure, it has become apparent that the organisation needs to update its data management systems. In the coming year we will research, plan and begin seeking funding for this essential project.
- We also intend to begin researching, planning and seeking funding for a Volunteer Progression Programme that will enable volunteers to track their progress in a structured manner, focusing on skills gained and encouraging them to reflect on their experiences. This will be accompanied by workshops and further training in specific areas, such as working with neurodiverse children.
- Following the positive reception of our recently-launched support group for parents of children with ASD, we plan to roll out additional educational and support initiatives for parents of neurodiverse children such as specialist parenting courses.



Trustees' Annual Report
For the Year Ended 29 February 2024



Hand in Hand Support: Registered Company Number 11725770 (England and Wales)

Report of the Trustees - continued
for the Year Ended 29 February 2024

Financial Review

At 29 February 2024, the charity had unrestricted funds of £83,390 of which £4,326 were fixed assets.

Reserves Policy

The Trustees are of the opinion that the level of available reserves held by the charity should be able to cover 3 to 6 months of running costs. As at 29 February 2024 the available reserves held by the charity were £83,390 which would approximately cover 2-3 months running costs.

The trustees' annual report and strategic report were approved on 17/12/2024 and signed on behalf of the board of trustees by:

Signed by:

DC4EBE107D2F444...

P Noe – Trustee

Independent Examiner's Report For the Year Ended 29 February 2024



Independent Examiner's Report to the Trustees of Hand in Hand Support

I report to the trustees on my examination of the financial statements of Hand in Hand Support ('the charity') for the year ended 29 February 2024.

Responsibilities and basis of report

As the trustees of the company (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 ('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 the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. 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 (ICAEW), 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:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
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 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 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 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.

DocuSigned by:

BC6977A458CD499...

David Goldberg, FCA, DChA

Cohen Arnold
New Burlington House
1075 Finchley Road
London
NW11 0PU

Date: Tuesday 17th December 2024

Statement of Financial Activities
For the Year Ended 29 February 2024



		Unrestricted Funds 29 Feb 2024	Unrestricted Funds 28 Feb 2023
	Notes	£	£
INCOME AND ENDOWMENTS			
Donations and legacies	5	367,258	346,825
Total incoming resources		367,258	346,825
Expenditure			
Expenditure on raising funds		2,135	10,335
Expenditure on charitable activities		422,912	396,384
Total charitable activities		425,047	406,719
NET EXPENDITURE	4	(57,789)	(59,894)
RECONCILIATION OF FUNDS			
Total funds brought forward		141,179	201,073
TOTAL FUNDS CARRIED FORWARD		83,390	141,179

Statement of Financial Position
For the Year Ended 29 February 2024



		2024	2023
	Notes	£	£
FIXED ASSETS			
Tangible fixed assets	8	4,326	3,926
CURRENT ASSETS			
Debtors		-	-
Cash at bank		103,004	137,617
		107,330	137,617
CREDITORS			
Amounts falling due within one year	9	(23,940)	(364)
		83,390	141,179
NET ASSETS			
FUNDS OF THE CHARITY			
Total Unrestricted Funds		83,390	141,179
TOTAL FUNDS		83,390	141,179

For the year ended 29 February 2024 the Charity was entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies.

Director responsibilities:

- (a) 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.
- (b) The Directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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 board of trustees and authorised for issue on 17th Dec 2024 and are signed on its behalf by:

Signed by:

P Noe

DC4EBE107D2F444.....

P Noe -Trustee

Notes to the Financial Statements

For the Year Ended 29 February 2024



1. GENERAL INFORMATION

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 8 Rodborough Road, London, NW11 8RY.

2. STATEMENT OF COMPLIANCE

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

3. ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going Concern

There are no material uncertainties about the Charity's ability to continue.

Judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amounts 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 if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The Trustees do not consider there are any critical judgements or sources of estimation uncertainty requiring disclosure beyond the accounting policies listed below.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Notes to the Financial Statements
For the Year Ended 29 February 2024



3. ACCOUNTING POLICIES (cont.)

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Notes to the Financial Statements

For the Year Ended 29 February 2024



3. ACCOUNTING POLICIES (cont.)

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

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

Equipment	-	25% reducing balance
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Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument. Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs. Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted. Debt instruments are subsequently measured at amortised cost.

Notes to the Financial Statements
For the Year Ended 29 February 2024



3. ACCOUNTING POLICIES (cont.)

Defined contribution plans

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

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. NET EXPENDITURE

Net expenditure is stated after charging:

	2024	2023
	£	£
Depreciation on fixed assets (see note 8)	1,879	1,310
	<u>1,879</u>	<u>1,310</u>

5. Donations and legacies

Donations amounted to £367,258 in the year of which £nil were restricted (2023: £346,825 of which £25,000 was restricted).

6. Governance costs

	2024	2023
	£	£
Accountancy services	8,640	-
	<u>8,640</u>	<u>-</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 28 February 2023 nor for the year ended 29 February 2024.

Trustees' Expenses

There were no trustees' expenses paid for the year ended 28 February 2023 nor for the year ended 29 February 2024.

Notes to the Financial Statements
For the Year Ended 29 February 2024



8. TANGIBLE FIXED ASSETS

	Equipment
	£
Cost	
At 01 March 2023	5,236
Additions	2,279
At 29 February 2024	7,615
Depreciation	
At 01 March 2023	1,310
Charge for the year	1,879
At 29 February 2024	3,189
Carrying amount	
At 29 February 2024	4,426
At 28 February 2023	3,926

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Accruals and deferred income	23,940	364

10. MOVEMENT IN FUNDS

	At	Net	At
	01.03.23	movement	29.02.24
		in funds	
	£	£	£
Unrestricted funds			
General fund	141,179	(57,789)	83,390
TOTAL FUNDS	141,179	(57,789)	83,390

All assets at the end of the current and prior year were held in unrestricted funds.

Net movement in funds as per table above is as follows:

	Incoming	Resources	Fund	Net
	resources	Expended	Transfers	Movement
	£	£	£	in funds
				£
Unrestricted funds				
General fund	367,258	(425,047)	-	(57,789)
TOTAL FUNDS	367,258	(425,047)	-	(57,789)

Notes to the Financial Statements
For the Year Ended 29 February 2024



10. MOVEMENT IN FUNDS (cont.)

Of the resources expended of £425,047 (2023: £396,384), an amount of £nil was restricted (2023: £25,000) and £2,135 were for costs of raising donations and legacies (2023: £10,335).

11. LIMITED BY GUARANTEE

The company is limited by guarantee and, in the event of a winding-up, the liability of its members is limited to an amount not exceeding £1 per member.

12. STAFF COSTS

The total staff costs and employee benefits for the year are analysed as follows:

	2024	2023
	£	£
Wages and salaries	260,066	194,830
Social security costs	12,168	2,169
Employer contributions to pension plans	4,125	2,307
	276,359	203,038

The average head count of employees during the year was 15 (2023: 11).

No employee received employee benefits of more than £60,000 during the year (2023: nil).

13. PENSION AND OTHER POST RETIREMENT BENEFITS

Defined Contribution Plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £4,125 (2023: £2,307).

14. ANALYSIS OF CHANGES IN NET DEBT

	At 01.03.23	Cash flows	At 29.02.24
	£	£	£
Cash at bank and in hand	137,613	(34,609)	103,004

15. RELATED PARTY TRANSACTIONS

Donations totalling £10,000 were received from related parties. No other transactions with related parties were undertaken such as are required to be disclosed.

The notes form part of these financial statements.

Hand in Hand Support

England & Wales - Charity number 1182698

Accounts

COMPANY REGISTRATION NUMBER: 11725770
CHARITY REGISTRATION NUMBER: 1182698

Shabbat Walk

Company Limited by Guarantee

Unaudited Financial Statements

28 February 2023

COHEN ARNOLD
Chartered accountants
New Burlington House
1075 Finchley Road
London
NW11 0PU

Shabbat Walk

Company Limited by Guarantee

Financial Statements

Period from 1 January 2022 to 28 February 2023

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Shabbat Walk

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Period from 1 January 2022 to 28 February 2023

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the Period ended 28 February 2023.

Reference and administrative details

Registered charity name	Shabbat Walk	
Charity registration number	1182698	
Company registration number	11725770	
Principal office and registered office	8 Rodborough Road London NW11 8RY	
The trustees	Mr J S Shelley Mrs J Meshulam Mrs P Noe Mr J A Conway	(Appointed 5 September 2022) (Appointed 3 January 2022) (Resigned 5 September 2022)
Independent examiner	Cohen Arnold New Burlington House 1075 Finchley Road London NW11 0PU	

Structure, governance and management

The charity is constituted as a Company Limited by guarantee, and is therefore governed by its Memorandum and Articles of Association.

Recruitment and appointment of trustees

The day to day affairs of the charity are administered by the council of Trustees. None of the trustees who are also the directors have any beneficial interest in the company.

It is not currently the intention of the trustees of the charity to appoint new trustees. Should the situation change in the future, the trustees will apply suitable recruitment training and procedures.



Volunteering • Giving • Changing Lives

TRUSTEES ANNUAL REPORT

- FOR THE YEAR ENDED 28 FEBRUARY 2023 -

OBJECTIVES

Shabbat Walk is a social care organisation which supports members of the **North West London and Manchester communities** struggling with isolation, disability, mental or physical illness, or other extenuating circumstances such as bereavement or divorce.

We do this by recruiting a **large team of dedicated volunteers to assist those in need**, providing practical and emotional support such as playing with and taking out children, tutoring, shopping, and home and hospital visits. We have over 800 volunteers giving of their time to support **approximately 200 families**, primarily from socially disadvantaged backgrounds.

The majority of our volunteers are high school students, and the charity was founded on the premise that providing organised volunteering opportunities for teenagers plays a significant role in their character development and real-world skill building, to **the benefit of society at large**. The recipients of our support are therefore encouraged to view their role as giving something priceless to the wider community by fostering **social responsibility in their neighbourhood** adolescents, rather than as beneficiaries of others' generosity.

OUR CORE BELIEFS



- We believe in empowering the young people of our community with the understanding that they are capable of making a meaningful difference to the lives of others, while simultaneously developing themselves. Our training and educational workshops emphasise the importance of giving and encourage the attendees to become contributing, self-actualised members of society. We believe in providing constructive and fulfilling ways for teenagers to use their spare time, in ways that have an even longer lasting impact on the volunteers themselves than on the people they help.

- We believe that every child has the inviolable right to feel valued and cared for regardless of the challenges they or other family members face. We also believe that adults and children alike deserve to be heard, understood, and have their difficulties acknowledged. We therefore operate in a systemic manner, assessing how the circumstances affect each member of a family, before seeking to provide the help that would most benefit them as an individual. We are passionate about providing support that creates stronger family systems capable of weathering the storms they experience. We aim to reduce the impact of the families' challenges to the long-term benefit of all members of each family.

- We believe that our mission can only be considered a success if we do our absolute utmost to protect everyone involved in the organisation. Safeguarding considerations regarding both the volunteers and the beneficiaries are at the forefront of all our thinking and the foundation to our operations. Policies and procedures are closely monitored and updated at regular intervals to ensure we are fulfilling our responsibilities to those who place their trust in us.

“
**WE ARE
PASSIONATE
ABOUT
PROVIDING
SUPPORT
THAT CREATES
STRONGER
FAMILY
SYSTEMS**
”

PUBLIC BENEFIT

With hundreds of families being assisted by Shabbat Walk via its army of volunteers, the impact of the organisation on the community is ever-growing.



Over
90%

of families said there are no other organisations that could assist them in the way Shabbat Walk does.



95%

of families are either happy or very happy with the help their volunteers are providing.



99%

happy or very happy with the support afforded by their Family Liaison officer.

FROM THE VOLUNTEER PERSPECTIVE:



84%

of responding volunteers agree or strongly agree that they are having a positive impact at the family they visit.



95%

are happy with the support they receive from their volunteer coordinator.

These figures highlight our strengths and outline where further improvements could be made. We continue to establish ourselves as a trusted source of support and a place to turn for assistance in a wide variety of challenging scenarios, both short- and long-term. Meanwhile, volunteering for Shabbat Walk is of immeasurable benefit to the teenagers themselves, as detailed above.

SUPPORTING BENEFICIARIES

Shabbat Walk provides services to individuals and families with a five-step process:

- A family fills in our online form, giving us basic information about their circumstances and needs.
- A Family Liaison Officer is in contact to arrange a home visit and assessment. At the same time, references are consulted and a DBS check is performed.
- The Family Liaison team devise an individualised and appropriate plan of action based on the needs and circumstances of the family.
- Volunteer coordinators contact suitable volunteers, who have already undergone their own robust vetting and training, and set them up to assist at a mutually convenient time. Volunteers are briefed as to the needs of the family, and are provided with any supplementary information they need to be aware of, but to protect confidentiality they are not given the family name. Volunteers' parents are informed of the time and place volunteering will take place, and volunteers are contacted after the session to find out how it went and to hear any reservations they may have.



- Arrangements are constantly monitored to ensure the continued satisfaction and safety of both the families and the volunteers. Any concerns are thoroughly investigated. When there are reasons to do so, new arrangements are made. Additionally, flexibility is a key part of how we operate, and we fulfil dozens of one-off requests per week.



INDIVIDUALISED AND APPROPRIATE PLAN OF ACTION BASED ON THE NEEDS AND CIRCUMSTANCES OF THE FAMILY.





OUR PROGRAMMES, PROJECTS AND ACTIVITIES

Shabbat Walk runs a wide variety of programmes, projects and activities to meet the needs of our local community. Some of these include:



- 1. The bulk of our work sees us provide assistance for children in their own home.** Volunteers, often in pairs, are matched up with a family to reduce strain by spending time with the children. The children may themselves be experiencing mental or physical health challenges, or may be suffering because of an issue in the wider family. Volunteers will play with the children, build relationships with them, help them with their homework, and provide emotional support. While a number of families receive weekly assistance of this kind, the majority of families are benefitting from volunteers a few times a week, sometimes even daily, or two or three times on days such as weekends and festivals.



- 2. Hospital visits and shifts.** Our older volunteers visit those who are hospitalised, providing them with company and care packs to help them through their stay. Where necessary, our volunteers will provide overnight shifts to help families who are struggling to get respite. We receive numerous requests of this nature per week and the relevant volunteers are always happy to help despite how challenging the circumstances may be.



3. Care home visits. Our volunteers also go to care homes regularly, to provide companionship to the elderly and help them feel part of the community. Visits normally take place on weekends at care homes across the North West London and North Manchester areas.



4. Brunch packs and visits to the elderly. Our older beneficiaries can feel lonely from week to week, with few family members or visitors. Our volunteers provide consistent weekly visits to older people with a beautiful brunch to brighten up their day. Throughout the winter of 2022/3 we provided these packs to 20 senior citizens.



5. Food packs. Many of our beneficiaries do not have fresh food in the house, and their financial situation or overwhelming circumstances mean the children miss out on healthy, nutritious meals. A weekly soup packs project runs during the winter, seeing dozens of families receive ready cut and peeled vegetables with all the necessary ingredients requiring nothing but boiling up. This alleviates one of the stresses faced by some of the most over-worked parents while boosting the wellbeing of their children.



6. Shopping and prescription service. Utilising our group of dedicated volunteer drivers we ease the burden for those who are housebound or struggle to shop alone. Requests to do shopping or prescription pick-ups are swiftly fulfilled on a daily basis.





7. Annual Purim costume loan service. Knowing that many members of the community at large are struggling financially, we do all we can to reduce challenges and financial worries around festivals. Near the festival of Purim, where it is customary for children and adults to wear fancy dress costumes, we provide free loans of these which help hundreds of people to take part in the festival without feeling deprived. Over one thousand items of clothing were loaned out to the public in our 2023 event.



8. Other festival provisions. A significant hardship for religious and traditional families is the impact their circumstances have on their ability to fully participate in festivals while financially, physically or emotionally struggling. We therefore provide various kits, packs and services to anyone in need around festival times. Some examples are home megillah readings, electric menorahs, seder kits and shofar blowing services, which benefit hundreds of community members each year.



9. Extra activities and outings for those in extreme circumstances. Illness and disability place a huge strain on the lives of many families. Shabbat Walk train volunteers who are able to work with individuals experiencing mental or physical health challenges, providing them with activities and their parents/carers with respite. Some examples of these are Friday night activity dinners, bowling trips, weekly outings and fun packages for holiday times. Additionally, for some of the children we care for, the most beneficial assistance we can provide for them is taking them out of their home environment for a short while, allowing them to forget their current troubles while being treated by our volunteers. Outings to pizzerias, ice cream parlours, and bowling alleys have proven hugely successful, with the child or children receiving a boost that lasts them for weeks. These are luxuries these children would not have the opportunity to enjoy otherwise.



10. Volunteer appreciation. Shabbat Walk makes great effort to ensure each volunteer feels valued in their voluntary activities. We therefore provide volunteers with appreciation events, small gifts throughout the year, and opportunities to gain awards through their voluntary work. By adding a layer of external motivation, we hope to create an even stronger, unified group of givers.

SHABBAT WALK'S TEAM

Shabbat Walk's team is comprised of 15 staff (five full-time, ten part-time), each passionate about volunteering, helping the community, and expanding our services to meet the needs of more people.



The team is headed by our founder and CEO, Mr Eliezer Gilbert, who began Shabbat Walk when he saw there were lonely people in hospital who were not receiving visits.

The staff are broadly split into three teams:

ADMINISTRATION, VOLUNTEER COORDINATION, AND FAMILY LIAISING

In our administration team, we have the CEO, an administrator and a development manager, who work tirelessly to ensure Shabbat Walk runs efficiently and smoothly. The members of this team have strong organisational and communication skills, and previous experience working in non-profits.

In our volunteer coordination team, we have seven coordinators who are passionate about building the skills and experiences of teenagers. In this team we have members with backgrounds in education, leadership and psychology.

In our family liaison team, we have five Family Liaison Officers who work tirelessly with families to assess their needs and provide the required services. This team's members have backgrounds in family work across other social care organisations, while their qualities of empathy and understanding make them approachable and non-judgmental.

MONITORING AND EVALUATION



In order to ensure our work is meeting the needs of our beneficiaries and volunteers we collect verbal and written feedback regularly, via our family liaison and volunteer coordinating teams, as well as occasional surveys. We run regular meetings for staff members to share and discuss this feedback, which is collated and evaluated to help plan and create future programming. At Shabbat Walk we believe our beneficiaries are the experts on their own experience, and we use the relationships we build with them to help us provide for their needs and keep improving our service provision.



WE BELIEVE OUR BENEFICIARIES ARE THE EXPERTS ON THEIR OWN EXPERIENCE



FUNDING

As a non-profit organisation, our work entirely hinges on the generosity of those who recognise its value to and importance for our local infrastructure.

In 2022-3, in a great show of support and solidarity, the majority of our funds were donations by local community members.

We also received a number of grants to support our work, including from the National Lottery Community Fund, The London Community Foundation, and McCarthy Stone foundation

In the year ahead we hope to build further positive relationships with grant-giving organisations, helping us to continue delivering recognisable benefits to the public.

INTERAGENCY WORKING

Shabbat Walk recognises the vital importance of working together with organisations who provide services that complement to our own. While our work helps family systems, we understand the deep value of ensuring each specific family member has their own needs met, and will therefore sign-post and refer individuals/ families to further specialist support where necessary.

Due to this, we have built strong working relationships with other social care organisations, including those focused on financial assistance, mental health support, severe illness, senior citizens, and those with disabilities. We are grateful for these relationships which enable our beneficiaries to benefit to the maximum.



GROWTH OF MANCHESTER BRANCH

Having successfully launched a new hub in Manchester last year, we were pleased to see it taking off with expansion in all areas.

The branch now employs four staff members assisting 64 families via the generosity of 130 volunteers.

It has earned the trust and respect of the local community and is constantly receiving new referrals.

FUTURE PLANS

- As part of our ironclad commitment to safeguarding we have consulted with accredited external bodies to **review our procedures and make recommendations for any improvements**. We look forward to implementing any suggestions we receive from this thorough investigation.
- We are seeking to provide high school students with **the theory behind the practical acts of kindness** they perform, to aid their development into life-long givers. To this end a curriculum is being written to help them think about and internalise the transformative powers of kindness. The 8-module series is designed to foster positive feelings in students about both themselves and others, and will be offered to interested schools at no charge.
- Subject to funding we are looking to **expand our overstretched Family Liaison branch** to cope with the ever-increasing demand it faces. A significant part of the unique support we provide comes in the form of the family's relationship with the FLO, who is often the first person this family has encountered who acknowledges the extent of the difficulty they are facing. With FLOs' severe time constraints, the care, concern, and compassion they can offer each family is increasingly limited, be that in conversation and follow up, completion of all paperwork, or endeavouring to assign the perfect volunteer. This means that some families may not receive the standard of support we strive to offer. Additional resources for the FLO team, be it via increased hours for current employees or the hiring of an additional employee, would be a huge boost for the families who have turned and will turn to us for help.
- Although Shabbat Walk started out with a handful of volunteers walking to hospitals on Shabbat, we now have volunteers giving of their time on every single day of the year, contributing in a vast array of ways. As such we are actively **exploring a change to our organisational name** to one that better represents the full range of our activities and impact. We anticipate a name change being completed during the upcoming year.

Shabbat Walk

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Period from 1 January 2022 to 28 February 2023

Financial review

As at 28 February 2023 the charity has unrestricted reserves of £141,179 of which £3,926 was fixed assets.

Reserves policy

The Trustees are of the opinion that the level of available reserves held by the charity should be able to cover 3 to 6 months of running costs. As at 28 February 2023 the available reserves held by the charity were £137,253 which would approximately cover 4 months running costs.

The trustees' annual report and the strategic report were approved on 17 November 2023 and signed on behalf of the board of trustees by:



Mrs P Noe
Trustee

Shabbat Walk

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Shabbat Walk

Period from 1 January 2022 to 28 February 2023

I report to the trustees on my examination of the financial statements of Shabbat Walk ('the charity') for the Period ended 28 February 2023.

Responsibilities and basis of report

As the trustees of the company (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 ('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 the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. 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 (ICAEW), 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:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
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 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 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 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.



David Goldberg, FCA, DChA

Cohen Arnold
New Burlington House
1075 Finchley Road
London
NW11 0PU

17 November 2023

Shabbat Walk

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Period from 1 January 2022 to 28 February 2023

		Period from 1 Jan 22 to 28 Feb 23			Year to 31 Dec 21
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	321,825	25,000	346,825	310,745
Total income		<u>321,825</u>	<u>25,000</u>	<u>346,825</u>	<u>310,745</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	6	10,335	–	10,335	50,832
Expenditure on charitable activities	7,8	371,384	25,000	396,384	203,660
Total expenditure		<u>381,719</u>	<u>25,000</u>	<u>406,719</u>	<u>254,492</u>
Net (expenditure)/income and net movement in funds					
		<u>(59,894)</u>	<u>–</u>	<u>(59,894)</u>	<u>56,253</u>
Reconciliation of funds					
Total funds brought forward		<u>201,073</u>	<u>–</u>	<u>201,073</u>	<u>144,820</u>
Total funds carried forward		<u>141,179</u>	<u>–</u>	<u>141,179</u>	<u>201,073</u>

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

The notes on pages 18 to 25 form part of these financial statements.

Shabbat Walk

Company Limited by Guarantee

Statement of Financial Position

28 February 2023

	Note	28 Feb 23 £	31 Dec 21 £
Fixed assets			
Tangible fixed assets	12	3,926	–
Current assets			
Debtors	13	–	545
Cash at bank and in hand		137,617	200,840
		<u>137,617</u>	<u>201,385</u>
Creditors: amounts falling due within one year	14	364	312
Net current assets		<u>137,253</u>	<u>201,073</u>
Total assets less current liabilities		<u>141,179</u>	<u>201,073</u>
Funds of the charity			
Unrestricted funds		141,179	201,073
Total charity funds	16	<u>141,179</u>	<u>201,073</u>

For the Period ending 28 February 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the Period in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 17 Nov 23, and are signed on behalf of the board by:



Mrs P Noe
Trustee

The notes on pages 18 to 25 form part of these financial statements.

Shabbat Walk

Company Limited by Guarantee

Statement of Cash Flows

Period from 1 January 2022 to 28 February 2023

	28 Feb 23	31 Dec 21
	£	£
Cash flows from operating activities		
Net (expenditure)/income	(59,894)	56,253
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	1,310	–
<i>Changes in:</i>		
Trade and other debtors	545	1,089
Trade and other creditors	52	81
Cash generated from operations	<u>(57,987)</u>	<u>57,423</u>
Net cash (used in)/from operating activities	<u>(57,987)</u>	<u>57,423</u>
Cash flows from investing activities		
Purchase of tangible assets	(5,236)	–
Net cash used in investing activities	<u>(5,236)</u>	<u>–</u>
Net (decrease)/increase in cash and cash equivalents	(63,223)	57,423
Cash and cash equivalents at beginning of period	<u>200,840</u>	<u>143,417</u>
Cash and cash equivalents at end of period	<u>137,617</u>	<u>200,840</u>

The notes on pages 18 to 25 form part of these financial statements.

Shabbat Walk

Company Limited by Guarantee

Notes to the Financial Statements

Period from 1 January 2022 to 28 February 2023

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 8 Rodborough Road, London, NW11 8RY.

2. Statement of compliance

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

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amounts 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 if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The Trustees do not consider there are any critical judgements or sources of estimation uncertainty requiring disclosure beyond the accounting policies listed below.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Shabbat Walk

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Period from 1 January 2022 to 28 February 2023

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Shabbat Walk

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Period from 1 January 2022 to 28 February 2023

3. Accounting policies *(continued)*

Financial instruments *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

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

Equipment - 25% reducing balance

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost

Defined contribution plans

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

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The Charity is a Company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	321,325	–	321,325

Shabbat Walk

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Period from 1 January 2022 to 28 February 2023

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Grants			
Grants receivable	500	25,000	25,500
	<u>321,825</u>	<u>25,000</u>	<u>346,825</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations	270,245	–	270,245
Grants			
Grants receivable	40,500	–	40,500
	<u>310,745</u>	<u>–</u>	<u>310,745</u>

6. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2021 £
Costs of raising donations and legacies				
- Donations	<u>10,335</u>	<u>10,335</u>	<u>50,832</u>	<u>50,832</u>

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Charitable activities	371,228	25,000	396,228
Support costs	156	–	156
	<u>371,384</u>	<u>25,000</u>	<u>396,384</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Charitable activities	181,654	–	181,654
Support costs	22,006	–	22,006
	<u>203,660</u>	<u>–</u>	<u>203,660</u>

Shabbat Walk

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Period from 1 January 2022 to 28 February 2023

8. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2023	Total fund 2021
	£	£	£	£
Charitable activities	396,228	–	396,228	181,654
Governance costs	–	156	156	22,006
	<u>396,228</u>	<u>156</u>	<u>396,384</u>	<u>203,660</u>

9. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	28 Feb 23	31 Dec 21
	£	£
Depreciation of tangible fixed assets	<u>1,310</u>	<u>–</u>

10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	Period from 1 Jan 22 to 28 Feb 23	Year to 31 Dec 21
	£	£
Wages and salaries	194,830	115,469
Social security costs	5,901	2,169
Employer contributions to pension plans	2,307	1,569
	<u>203,038</u>	<u>119,207</u>

The average head count of employees during the period was 11 (2021: 6).

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

11. Trustee remuneration and expenses

There was no remuneration paid to the trustees. The charity did not meet any individual expenses incurred by the trustees for services provided to the charity.

Shabbat Walk

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Period from 1 January 2022 to 28 February 2023

12. Tangible fixed assets

	Equipment
	£
Cost	
At 1 January 2022	–
Additions	5,236
At 28 February 2023	<u>5,236</u>
Depreciation	
At 1 January 2022	–
Charge for the period	1,310
At 28 February 2023	<u>1,310</u>
Carrying amount	
At 28 February 2023	<u>3,926</u>
At 31 December 2021	<u>–</u>

13. Debtors

	28 Feb 23	31 Dec 21
	£	£
Other debtors	–	545
	<u>–</u>	<u>545</u>

14. Creditors: amounts falling due within one year

	28 Feb 23	31 Dec 21
	£	£
Other creditors	364	312
	<u>364</u>	<u>312</u>

15. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £2,307 (2021: £1,569).

Shabbat Walk

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Period from 1 January 2022 to 28 February 2023

16. Analysis of charitable funds

Unrestricted funds

	At 1 Jan 2022	Income £	Expenditure £	At 28 Feb 2023 £
General funds	201,073	321,825	(381,719)	141,179

	At 1 Jan 2021	Income £	Expenditure £	At 31 Dec 2021 £
General funds	144,820	310,745	(254,492)	201,073

Restricted funds

	At 1 Jan 2022	Income £	Expenditure £	At 28 Feb 2023 £
Restricted Funds	–	25,000	(25,000)	–

	At 1 Jan 2021	Income £	Expenditure £	At 31 Dec 2021 £
Restricted Funds	–	–	–	–

17. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2023 £
Tangible fixed assets	3,926	3,926
Current assets	137,617	137,617
Creditors less than 1 year	(364)	(364)
Net assets	141,179	141,179

	Unrestricted Funds £	Total Funds 2021 £
Tangible fixed assets	–	–
Current assets	201,385	201,385
Creditors less than 1 year	(312)	(312)
Net assets	201,073	201,073

Shabbat Walk

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Period from 1 January 2022 to 28 February 2023

18. Analysis of changes in net debt

	At 1 Jan 2022	Cash flows	At 28 Feb 2023
	£	£	£
Cash at bank and in hand	<u>200,840</u>	<u>(63,223)</u>	<u>137,617</u>

19. Related parties

No transaction with related parties were undertaken such as are required to be disclosed.

Hand in Hand Support

England & Wales - Charity number 1182698

Accounts

Company registration number: 11725770

Charity registration number: 1182698

Shabbat Walk

(A company limited by share capital)

Annual Report and Financial Statements

for the Year Ended 31 December 2021

Shabbat Walk

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Shabbat Walk

Reference and Administrative Details

Trustees	Mr Joshua Aaron Conway Mrs Judy Meshulam Mrs Perri Noe
Charity Registration Number	1182698
Company Registration Number	11725770
Registered Office	The charity is incorporated in England and Wales. 8 Rodborough Road London NW11 8RY
Principal Office	Office 1 110 - 114 Golders Green Road London NW11 8HB
Accountants	GILBERT ALLAN & CO 8 Rodborough Road London London NW11 8RY

Shabbat Walk

Strategic Report for the Year Ended 31 December 2021

The trustees, who are directors for the purposes of company law, present their strategic report for the year ended 31 December 2021, in compliance with s414C of the Companies Act 2006.

Financial review

Policy on reserves

It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the Charity, at a level which the trustees think appropriate, after considering the future commitments of the Charity and the likely costs of the charity for next year.

As at 31 December 2020 the charity has total funds of £144,820 all of which are free reserves.

Principal risks and uncertainties

Risk Management

The Trustees have identified and reviewed the major risks to which the Charity is exposed, in particular those related to operations and finance of the Charity, and are satisfied that systems are in place to manage those risks.

The strategic report was approved by the trustees of the charity on 8 February 2022 and signed on its behalf by:

.....
Mr Joshua Aaron Conway
Trustee

.....
Mrs Judy Meshulam
Trustee

Shabbat Walk

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 December 2021.

Objectives and activities

Objectives, strategies and activities

The Charity aims to educate, facilitate, inspire and encourage the youth of our community to be 'givers', and to use leisure hours to do good deeds for others.

The Charity aims to ensure that support is given to those members of the North West London Jewish Community who would benefit from help, or who are lonely.

The Charity facilitates regular, practical and fulfilling opportunities suitable for each volunteer.

The Charity provides weekly classes and educational seminars, plus regular social events, to teach and encourage in local youngsters the concept of altruistic activities.

Public benefit

The charity's staff identify where there is a need in the local community, mainly via referrals and requests, and provides help in a unique and practical way through their team of young volunteers.

The charity is able to retain volunteers beyond their early teenage years, thus showing that the organisational model is effective.

The charity's success is shown by its constantly increasing volunteers base, and the huge number of volunteering hours. Large numbers of teenagers are encouraged to volunteer to help those in need, all within a safe and protected environment.

Older teens are empowered to take leadership roles, giving them a valuable skillset, and further ensures that the organisation continues to be relevant to the dynamics of the youth themselves.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Structure, governance and management

Nature of governing document

The Charity is constituted as a Company Limited by guarantee, and is therefore governed by its Memorandum and Articles of Association.

Recruitment and appointment of trustees

The Day to day affairs of the Charity are administered by the council of Trustees. None of the Trustees who are also the Directors have any beneficial interest in the Company.

It is not currently the intention of the Trustees of the Charity to appoint new Trustees. Should the situation change in the future, the Trustees will apply suitable recruitment training and procedures,

Shabbat Walk

Trustees' Report

Major risks and management of those risks

Risk Management

The Trustees have identified and reviewed the major risks to which the Charity is exposed, in particular those related to operations and finance of the Charity, and are satisfied that systems are in place to manage those risks.

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Shabbat Walk for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The annual report was approved by the trustees of the charity on 8 February 2022 and signed on its behalf by:

.....
Mr Joshua Aaron Conway
Trustee

.....
Mrs Judy Meshulam
Trustee

Shabbat Walk

Independent Examiner's Report to the trustees of Shabbat Walk ("the Company")

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2021.

Responsibilities and basis of report

As the charity's 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 Shabbat Walk 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

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, 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:

1. accounting records were not kept in respect of Shabbat Walk 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.

.....

Independent Examiner
ICAEW

7 Shirehall Close
London
NW4 2QR

8 February 2022

Shabbat Walk

Statement of Financial Activities for the Year Ended 31 December 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2021 £	Total 2020 £
Income and Endowments from:				
Donations and legacies	3	310,744	310,744	305,582
Total income		<u>310,744</u>	<u>310,744</u>	<u>305,582</u>
Expenditure on:				
Raising funds		(50,832)	(50,832)	(54,551)
Charitable activities	4	(203,659)	(203,659)	(122,667)
Total expenditure		<u>(254,491)</u>	<u>(254,491)</u>	<u>(177,218)</u>
Net income		<u>56,253</u>	<u>56,253</u>	<u>128,364</u>
Net movement in funds		56,253	56,253	128,364
Reconciliation of funds				
Total funds brought forward		<u>144,820</u>	<u>144,820</u>	<u>16,456</u>
Total funds carried forward	12	<u><u>201,073</u></u>	<u><u>201,073</u></u>	<u><u>144,820</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2020 is shown in note 12.

The notes on pages 8 to 14 form an integral part of these financial statements.

Shabbat Walk

(Registration number: 11725770) Balance Sheet as at 31 December 2021

	Note	2021 £	2020 £
Current assets			
Debtors	8	-	1,634
Cash at bank and in hand	9	<u>200,840</u>	<u>143,417</u>
		200,840	145,051
Creditors: Amounts falling due within one year	10	<u>233</u>	<u>(231)</u>
Net assets		<u>201,073</u>	<u>144,820</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>201,073</u>	<u>144,820</u>
Total funds	12	<u>201,073</u>	<u>144,820</u>

For the financial year ending 31 December 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 6 to 14 were approved by the trustees, and authorised for issue on 8 February 2022 and signed on their behalf by:

.....
Mr Joshua Aaron Conway
Trustee

.....
Mrs Judy Meshulam
Trustee

The notes on pages 8 to 14 form an integral part of these financial statements.

Shabbat Walk

Notes to the Financial Statements for the Year Ended 31 December 2021

1 Charity status

The charity is limited by share capital, incorporated in England and Wales.

The address of its registered office is:

8 Rodborough Road
London
NW11 8RY

The principal place of business is:

Office 1
110 - 114 Golders Green Road
London
NW11 8HB

These financial statements were authorised for issue by the trustees on 8 February 2022.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Shabbat Walk meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The financial Statements are prepared in Sterling (£) which is the functional currency of the entity.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Shabbat Walk

Notes to the Financial Statements for the Year Ended 31 December 2021

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Shabbat Walk

Notes to the Financial Statements for the Year Ended 31 December 2021

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

Basic financial instruments are initially recognised at the amount receivable or payable including and related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised costs.

Shabbat Walk

Notes to the Financial Statements for the Year Ended 31 December 2021

3 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies;		
Gift aid reclaimed	10,877	10,877
Grants, including capital grants;		
Grants from other charities	40,500	40,500
Regular giving and capital donations	<u>259,367</u>	<u>259,367</u>
Total for 2021	<u>310,744</u>	<u>310,744</u>
Total for 2020	<u>305,582</u>	<u>305,582</u>

4 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total funds £
Staff costs		147,366	147,366
Allocated support costs	5	20,624	20,624
Governance costs	5	<u>35,669</u>	<u>35,669</u>
Total for 2021		<u>203,659</u>	<u>203,659</u>
Total for 2020		<u>122,667</u>	<u>122,667</u>

**Total
expenditure
£**

In addition to the expenditure analysed above, there are also governance costs of £35,669 (2020 - £53,604) which relate directly to charitable activities. See note 5 for further details.

5 Analysis of governance and support costs

Governance costs

Shabbat Walk

Notes to the Financial Statements for the Year Ended 31 December 2021

	Unrestricted funds General £	Total funds £
Staff costs		
Wages and salaries	21,875	21,875
Legal fees	2,434	2,434
Marketing and publicity	5,286	5,286
Other governance costs	6,074	6,074
Total for 2021	<u>35,669</u>	<u>35,669</u>
Total for 2020	<u>53,605</u>	<u>53,605</u>

6 Staff costs

The aggregate payroll costs were as follows:

	2021 £	2020 £
Staff costs during the year were:		
Wages and salaries	110,935	55,830
Social security costs	2,169	-
Pension costs	1,569	862
Other staff costs	54,568	34,877
	<u>169,241</u>	<u>91,569</u>

No employee received emoluments of more than £60,000 during the year.

Shabbat Walk

Notes to the Financial Statements for the Year Ended 31 December 2021

7 Taxation

The charity is a registered charity and is therefore exempt from taxation.

8 Debtors

	2021 £	2020 £
Other debtors	-	1,634

9 Cash and cash equivalents

	2021 £	2020 £
Cash at bank	200,840	143,417

10 Creditors: amounts falling due within one year

	2021 £	2020 £
Other taxation and social security	(545)	-
Other creditors	312	231
	(233)	231

11 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £Nil (2020 - £Nil).

12 Funds

	Balance at 1 January 2021 £	Incoming resources £	Resources expended £	Balance at 31 December 2021 £
Unrestricted				
General	144,820	310,744	(254,491)	201,073

	Balance at 1 January 2020 £	Incoming resources £	Resources expended £	Balance at 31 December 2020 £
Unrestricted funds				
General	16,456	305,582	(177,218)	144,820

Shabbat Walk

Notes to the Financial Statements for the Year Ended 31 December 2021

13 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 December 2021 £
Current assets	200,840	200,840
Current liabilities	<u>233</u>	<u>233</u>
Total net assets	<u><u>201,073</u></u>	<u><u>201,073</u></u>

	Unrestricted funds General £	Total funds at 31 December 2020 £
Current assets	145,051	145,051
Current liabilities	<u>(231)</u>	<u>(231)</u>
Total net assets	<u><u>144,820</u></u>	<u><u>144,820</u></u>

Shabbat Walk

Detailed Statement of Financial Activities for the Year Ended 31 December 2021

	Total 2021 £	Total 2020 £
Income and Endowments from:		
Donations and legacies (analysed below)	<u>310,744</u>	<u>305,582</u>
Total income	<u>310,744</u>	<u>305,582</u>
Expenditure on:		
Raising funds (analysed below)	(50,832)	(54,551)
Charitable activities (analysed below)	<u>(203,659)</u>	<u>(122,667)</u>
Total expenditure	<u>(254,491)</u>	<u>(177,218)</u>
Net income	<u>56,253</u>	<u>128,364</u>
Net movement in funds	56,253	128,364
Reconciliation of funds		
Total funds brought forward	<u>144,820</u>	<u>16,456</u>
Total funds carried forward	<u><u>201,073</u></u>	<u><u>144,820</u></u>

This page does not form part of the statutory financial statements.

Shabbat Walk

Detailed Statement of Financial Activities for the Year Ended 31 December 2021

	Total 2021 £	Total 2020 £
<i>Donations and legacies</i>		
Committed giving	259,367	283,418
Gift Aid tax reclaimed	10,877	12,164
Grants - other agencies	40,500	10,000
	310,744	305,582
<i>Raising funds</i>		
Fundraising costs	(50,832)	(54,551)
	(50,832)	(54,551)
<i>Charitable activities</i>		
Wages and salaries	(93,594)	(45,278)
Staff NIC (Employers)	(2,169)	-
Staff pensions (Defined contribution)	(1,569)	(862)
Job Retention Scheme Claims	4,534	18,615
Rent	(20,624)	(6,660)
Travelling	(5,071)	(9,217)
Volunteer expenses	(49,497)	(25,660)
Publicity costs	(5,286)	(18,688)
Manager's remuneration	(21,875)	(29,167)
Insurance	(1,016)	(1,004)
Telephone and fax	(1,509)	(1,477)
Office expenses	(2,840)	(2,285)
Trade subscriptions	(578)	(526)
Legal and professional fees	(2,434)	(458)
Bank charges	(131)	-
	(203,659)	(122,667)

This page does not form part of the statutory financial statements.

Hand in Hand Support

England & Wales - Charity number 1182698

Accounts

Company registration number: 11725770

Charity registration number: 1182698

Shabbat Walk

(A company limited by share capital)

Annual Report and Financial Statements

for the Year Ended 31 December 2020

Shabbat Walk

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Shabbat Walk

Reference and Administrative Details

Trustees	Mr Solomon Jacob Charles Maxwell Mr Joshua Aaron Conway Mrs Judy Meshulam
Principal Office	Office 1 110 - 114 Golders Green Road London NW11 8HB
Registered Office	8 Rodborough Road London NW11 8RY The charity is incorporated in England and Wales.
Company Registration Number	11725770
Charity Registration Number	1182698
Accountants	GILBERT ALLAN & CO 8 Rodborough Road London London NW11 8RY

Shabbat Walk

Strategic Report for the Year Ended 31 December 2020

The trustees, who are directors for the purposes of company law, present their strategic report for the year ended 31 December 2020, in compliance with s414C of the Companies Act 2006.

Achievements and performance

The following achievements have been witnessed during the year:

- 600 Volunteers recruited from 15 schools
- weekly activities packages to over 100 families during the Covid-19 pandemic
- Purim costume Gemach loaning out over 2000 costumes
- ipad and tablet loaning service to those in hospital and the elderly
- over 100 teenagers competed and raised funds over a 2 day supervised bike ride to the Chilterns riding 220km
- 500 Hospital care packages have been handed out to patients during the Covid-19 pandemic
- 120 home megilah readings were arranged
- home shofar blowing for those isolating
- 150 families in-need helped daily, including but not exclusively families with new-born babies, special needs, elderly and those struggling financially
- 7 Weekly educational and music sessions for volunteers
- weekly volunteer baking and soup making and packing sessions (goes to our families)
- first girls mud run. Over 200 girls participated
- 2000 shopping and prescription pickups for the elderly and isolating during the Covid-19 pandemic
- Peasch shoopng. Post Pesach shopping for over 500 local families
- toys given out to over 700 families free of charge to combat the stay at home Covid-19 pandemic
- end of year events for volunteers thanking them for all they do
- introduced the monthly volunteer of the month awards
- weekly brunch packages for the elderly (25/30)

Financial review

Policy on reserves

It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the Charity, at a level which the trustees think appropriate, after considering the future commitments of the Charity and the likely costs of the charity for next year.

As at 31 December 2020 the charity has total funds of £144,820 all of which are free reserves.

Shabbat Walk

Strategic Report for the Year Ended 31 December 2020

Plans for future periods

Aims and key objectives for future periods

The future plans of the Charity are to increase both the quantity and quality of the volunteering and education that it facilitates. The aim is to recruit in schools so that every youngster gets the opportunity of volunteering in a situation suitable for them.

The Charity plans to develop and refine its 'giving' (chesed) themed educational strategy, providing meaningful content for the youth involved. The Charity hopes to implement more educational and social activities, and look into the use of online platforms.

The Charity hopes to secure larger office premises where the staff team will work from. This will also be where our educational and practical sessions will take place. We will also be looking to secure storage space for all the Purim costume Gemach items.

We are looking to hire a full time office/admin person to maintain and manage our day to day information. This will enhance the care and help given, and mitigate possible risks.

The Charity is confident that the number of youth volunteers will further increase, and that more assistance will thus be provided to needy families and individuals.

Principal risks and uncertainties

Risk Management

The Trustees have identified and reviewed the major risks to which the Charity is exposed, in particular those related to operations and finance of the Charity, and are satisfied that systems are in place to manage those risks.

The strategic report was approved by the trustees of the charity on 23 September 2021 and signed on its behalf by:

.....
Mr Joshua Aaron Conway
Trustee

Shabbat Walk

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 December 2020.

Objectives and activities

Objectives, strategies and activities

The Charity aims to educate, facilitate, inspire and encourage the youth of our community to be 'givers', and to use leisure hours to do good deeds for others.

The Charity aims to ensure that support is given to those members of the North West London Jewish Community who would benefit from help, or who are lonely.

The Charity facilitates regular, practical and fulfilling opportunities suitable for each volunteer.

The Charity provides weekly classes and educational seminars, plus regular social events, to teach and encourage in local youngsters the concept of altruistic activities.

Public benefit

The charity's staff identify where there is a need in the local community, mainly via referrals and requests, and provides help in a unique and practical way through their team of young volunteers.

The charity is able to retain volunteers beyond their early teenage years, thus showing that the organisational model is effective.

The charity's success is shown by its constantly increasing volunteers base, and the huge number of volunteering hours. Large numbers of teenagers are encouraged to volunteer to help those in need, all within a safe and protected environment.

Older teens are empowered to take leadership roles, giving them a valuable skillset, and further ensures that the organisation continues to be relevant to the dynamics of the youth themselves.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Structure, governance and management

Nature of governing document

The Charity is constituted as a Company Limited by guarantee, and is therefore governed by its Memorandum and Articles of Association.

Recruitment and appointment of trustees

The Day to day affairs of the Charity are administered by the council of Trustees. None of the Trustees who are also the Directors have any beneficial interest in the Company.

It is not currently the intention of the Trustees of the Charity to appoint new Trustees. Should the situation change in the future, the Trustees will apply suitable recruitment training and procedures,

Shabbat Walk

Trustees' Report

Major risks and management of those risks

Risk Management

The Trustees have identified and reviewed the major risks to which the Charity is exposed, in particular those related to operations and finance of the Charity, and are satisfied that systems are in place to manage those risks.

The trustees (who are also the directors of Shabbat Walk for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The annual report was approved by the trustees of the charity on 23 September 2021 and signed on its behalf by:

.....
Mr Joshua Aaron Conway
Trustee

Shabbat Walk

Independent Examiner's Report to the trustees of Shabbat Walk

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2020 which are set out on pages 7 to 15.

Respective responsibilities of trustees and examiner

As the charity's trustees of Shabbat Walk (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 Shabbat Walk 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

Since Shabbat Walk's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, 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:

1. accounting records were not kept in respect of Shabbat Walk 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.

.....

Independent Examiner
ICAEW

7 Shirehall Close
London
NW4 2QR

23 September 2021

Shabbat Walk

Statement of Financial Activities for the Year Ended 31 December 2020 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2020 £	Total 2019 £
Income and Endowments from:				
Donations and legacies	3	<u>305,582</u>	<u>305,582</u>	<u>131,375</u>
Total income		<u>305,582</u>	<u>305,582</u>	<u>131,375</u>
Expenditure on:				
Raising funds		(54,551)	(54,551)	(37,255)
Charitable activities	4	<u>(122,667)</u>	<u>(122,667)</u>	<u>(77,664)</u>
Total expenditure		<u>(177,218)</u>	<u>(177,218)</u>	<u>(114,919)</u>
Net income		<u>128,364</u>	<u>128,364</u>	<u>16,456</u>
Net movement in funds		128,364	128,364	16,456
Reconciliation of funds				
Total funds brought forward		<u>16,456</u>	<u>16,456</u>	<u>-</u>
Total funds carried forward	12	<u><u>144,820</u></u>	<u><u>144,820</u></u>	<u><u>16,456</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2019 is shown in note 12.

The notes on pages 9 to 15 form an integral part of these financial statements.

Shabbat Walk

(Registration number: 11725770) Balance Sheet as at 31 December 2020

	Note	2020 £	2019 £
Current assets			
Debtors	8	1,634	-
Cash at bank and in hand	9	<u>143,417</u>	<u>45,345</u>
		145,051	45,345
Creditors: Amounts falling due within one year	10	<u>(231)</u>	<u>(28,889)</u>
Net assets		<u>144,820</u>	<u>16,456</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>144,820</u>	<u>16,456</u>
Total funds	12	<u>144,820</u>	<u>16,456</u>

For the financial year ending 31 December 2020 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors 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.

The financial statements on pages 7 to 15 were approved by the trustees, and authorised for issue on 23 September 2021 and signed on their behalf by:

.....
Mr Joshua Aaron Conway
Trustee

The notes on pages 9 to 15 form an integral part of these financial statements.

Shabbat Walk

Notes to the Financial Statements for the Year Ended 31 December 2020

1 Charity status

The charity is limited by share capital, incorporated in England and Wales.

The address of its registered office is:

8 Rodborough Road
London
NW11 8RY

The principal place of business is:

Office 1
110 - 114 Golders Green Road
London
NW11 8HB

These financial statements were authorised for issue by the trustees on 23 September 2021.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

Shabbat Walk meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The financial Statements are prepared in Sterling (£) which is the functional currency of the entity.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Shabbat Walk

Notes to the Financial Statements for the Year Ended 31 December 2020

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Shabbat Walk

Notes to the Financial Statements for the Year Ended 31 December 2020

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

Basic financial instruments are initially recognised at the amount receivable or payable including and related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised costs.

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Notes to the Financial Statements for the Year Ended 31 December 2020

3 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies;		
Gift aid reclaimed	12,164	12,164
Grants, including capital grants;		
Grants from other charities	10,000	10,000
Regular giving and capital donations	283,418	283,418
Total for period ended 31 December 2020	305,582	305,582
Total for period ended 31 December 2019	131,375	131,375

4 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total funds £
Staff costs		62,402	62,402
Allocated support costs	5	6,660	6,660
Governance costs	5	53,605	53,605
Total for period ended 31 December 2020		122,667	122,667
Total for period ended 31 December 2019		77,664	77,664

**Total
expenditure
£**

In addition to the expenditure analysed above, there are also governance costs of £53,604 (2019 - £23,276) which relate directly to charitable activities. See note 5 for further details.

5 Analysis of governance and support costs

Governance costs

Shabbat Walk

Notes to the Financial Statements for the Year Ended 31 December 2020

	Unrestricted funds General £	Total funds £
Staff costs		
Wages and salaries	29,167	29,167
Legal fees	458	458
Marketing and publicity	18,688	18,688
Other governance costs	5,292	5,292
Total for period ended 31 December 2020	53,605	53,605
Total for period ended 31 December 2019	23,276	23,276

6 Staff costs

The aggregate payroll costs were as follows:

	2020 £	2019 £
Staff costs during the year were:		
Wages and salaries	55,830	28,096
Pension costs	862	540
Other staff costs	34,877	34,085
	91,569	62,721

No employee received emoluments of more than £60,000 during the year.

Shabbat Walk

Notes to the Financial Statements for the Year Ended 31 December 2020

7 Taxation

The charity is a registered charity and is therefore exempt from taxation.

8 Debtors

	2020 £
Other debtors	1,634

9 Cash and cash equivalents

	2020 £	2019 £
Cash at bank	143,417	45,345

10 Creditors: amounts falling due within one year

	2020 £	2019 £
Other taxation and social security	-	614
Other creditors	231	28,275
	231	28,889

11 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £Nil (2019 - £Nil).

12 Funds

	Balance at 1 January 2020 £	Incoming resources £	Resources expended £	Balance at 31 December 2020 £
Unrestricted				
General	16,456	305,582	(177,218)	144,820
		Incoming resources £	Resources expended £	Balance at 31 December 2019 £
Unrestricted funds				
General		131,375	(114,919)	16,456

Shabbat Walk

Notes to the Financial Statements for the Year Ended 31 December 2020

13 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 December 2020 £
Current assets	145,051	145,051
Current liabilities	<u>(231)</u>	<u>(231)</u>
Total net assets	<u>144,820</u>	<u>144,820</u>

	Unrestricted funds General £	Total funds at 31 December 2019 £
Current assets	45,345	45,345
Current liabilities	<u>(28,889)</u>	<u>(28,889)</u>
Total net assets	<u>16,456</u>	<u>16,456</u>

Shabbat Walk

Detailed Statement of Financial Activities for the Year Ended 31 December 2020

	Total 2020 £	Total 2019 £
Income and Endowments from:		
Donations and legacies (analysed below)	<u>305,582</u>	<u>131,375</u>
Total income	<u>305,582</u>	<u>131,375</u>
Expenditure on:		
Raising funds (analysed below)	(54,551)	(37,255)
Charitable activities (analysed below)	<u>(122,667)</u>	<u>(77,664)</u>
Total expenditure	<u>(177,218)</u>	<u>(114,919)</u>
Net income	<u>128,364</u>	<u>16,456</u>
Net movement in funds	128,364	16,456
Reconciliation of funds		
Total funds brought forward	<u>16,456</u>	<u>-</u>
Total funds carried forward	<u><u>144,820</u></u>	<u><u>16,456</u></u>

Shabbat Walk

Detailed Statement of Financial Activities for the Year Ended 31 December 2020

	Total 2020 £	Total 2019 £
<i>Donations and legacies</i>		
Committed giving	283,418	116,908
Gift Aid tax reclaimed	12,164	4,473
Grants - other agencies	10,000	9,994
	<u>305,582</u>	<u>131,375</u>
<i>Raising funds</i>		
Fundraising costs	(54,551)	(37,255)
	<u>(54,551)</u>	<u>(37,255)</u>
<i>Charitable activities</i>		
Wages and salaries	(45,278)	(19,763)
Staff pensions (Defined contribution)	(862)	(540)
Job Retention Schemes Claims	18,615	-
Rent	(6,660)	-
Staff training	-	(93)
Travelling	(9,217)	(16,312)
Volunteer expenses	(25,660)	(17,680)
Publicity costs	(18,688)	(9,365)
Manager's remuneration	(29,167)	(8,333)
Insurance	(1,004)	(932)
Telephone and fax	(1,477)	(916)
Office expenses	(2,285)	(1,970)
Trade subscriptions	(526)	(180)
Sundry expenses	-	(563)
Legal and professional fees	(458)	(1,017)
	<u>(122,667)</u>	<u>(77,664)</u>

This page does not form part of the statutory financial statements.