

CHABAD COMMUNITY CARE

England & Wales · Charity number 1182807

Details

Status Registered

Legal form CIO

Registered 2019-04-04

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

Contact

Address 471 Bury New Road
Salford
M7 3NG

Phone 01615016770

Email INFO@ILYAYOUTH.ORG.UK

Activities

Objects: TO PROMOTE RELIEF FOR THOSE IN NEED, BY REASON OF AGE, ILL-HEALTH, DISABILITY, FINANCIAL HARDSHIP OR OTHER DISADVANTAGE IN ANY MANNER WHICH NOW IS OR HEREAFTER MAY BE DEEMED BY LAW TO BE CHARITABLE WITHIN GREATER MANCHESTER AND IN PARTICULAR THROUGH THE PROVISION OF A DAY CENTRE AND OTHER RELATED ACTIVITIES, COUNSELLING, CRISIS INTERVENTION AND OTHER SUPPORT DIRECTED AT IMPROVING THE CONDITIONS OF LIFE FOR SUCH PEOPLE.

Activities: Providing opportunities for regular social contact and for enriching the quality of life for the elderly and the isolated in the community (including young people with mental health, bullying or abuse issues), and providing housing and homeless support, crisis intervention, emergency funds, counselling, advocacy, bereavement support, etc.

Classification

- **How:** Provides Services, Other Charitable Activities
- **What:** Disability, The Prevention Or Relief Of Poverty
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin

Geography

- Bolton
- Bury
- Cheshire East
- Manchester City
- Oldham
- Rochdale
- Salford City
- Stockport
- Tameside
- Trafford

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£53,000	£69,268	-	-
2023-12-31	£221,157	£135,600	-	-
2022-12-31	£55,164	£165,264	-	-
2021-12-31	£275,904	£210,863	-	-
2020-12-31	£53,117	£110,365	-	-

Trustees

Name	Role	Appointed
Raymond Lawrence Donn	Chair	2018-10-30
Debora Clara Fulda		2024-06-01
Louise Lewis		2024-06-01
Yaacov Tzvi Jaffe		2024-06-01

CHABAD COMMUNITY CARE

England & Wales - Charity number 1182807

Accounts

Charity registration number: 1182807

Chabad Community Care

Annual Report and Financial Statements

for the Year Ended 31 December 2024

Gordon Levy BA, FCA
Chartered Accountant
Gordon Levy Limited
Suite 5, 4th Floor
3 Universal Square
Devonshire Street North
Manchester, M12 6JH

Chabad Community Care

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Chabad Community Care

Reference and Administrative Details

Trustees

David Jaffe (resigned 1 June 2024)
Raquel Jaffe (resigned 1 June 2024)
Raymond Donn
Cassandra Horwich (resigned 1 June 2024)
Yaacov Tzvi Jaffe (appointed 1 June 2024)
Debora Clara Fulda (appointed 1 June 2024)
Louise Lewis (appointed 1 June 2024)

Principal Office

Aliya Centre
471 Bury New Road
Manchester
M7 3NG

Charity Registration Number

1182807

Independent Examiner

Gordon Levy BA, FCA
Chartered Accountant
Gordon Levy Limited
Suite 5, 4th Floor
3 Universal Square
Devonshire Street North
Manchester, M12 6JH

Chabad Community Care

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2024.

Objectives and activities

This is the annual report of the trustees of Chabad Community Care.

Support for the youth

This year saw expansion of the charity's Aliya Youth project focusing on providing support to teenagers and young adults within the community of Greater Manchester.

Aliya Youth project

Over 200 people a week now attend the Aliya Centre including recovery support meetings, girls and boys programs, one-to-one support sessions and community dinners. Suicide amongst our target age group is on the increase and was one of the main reasons that the Aliya Youth project was initiated. Aliya has trained suicide prevention workers and has been involved in many suicide interventions as well as support for people with mental health challenges.

The project has partnered with other charitable organisations to offer as comprehensive a package of services as possible, and we make our premises available to our partners when appropriate.

In total during 2024, Aliya Youth has had about 8,400 engagements with individuals requiring support, with some of these being in severe crisis situations. This indicates a much faster growth in demand for our services than we anticipated, reflecting the depth of the mental health crisis in the community. Responding to this crisis will pose challenges with respect to increasing resources and raising the funds required to finance the activities.

Management

As with any charity, challenges are posed by the need to both cover ongoing operating costs and to develop adequate reserves for the future. The growth in demand for Aliya Youth project services is much faster than expected and has created the need for additional resources to manage the delivery of project programs within the next year, and if maintained will require the identification of larger premises in the vicinity.

Funding for the Aliya Youth project is segregated into a separate bank account to assist in proper management of our resources, although the trustees retain the discretion to use available unrestricted funds in support of the project.

The charity continues to be financially solvent and has recruited additional fundraising expertise to focus on funding the growth of the Aliya Youth project. It is our long-term aim to have a staffing complement that is totally dedicated to Chabad Community Care and Aliya Youth project activities, while continuing to work in partnership with other organisations for the wider benefit of the community that we all serve.

Regulatory compliance is very important with policies and procedures being updated to reflect changes in circumstance. Registration with the Information Commissioner's Office for data protection purposes and with the office of the Fundraising Regulator has been maintained.

Safeguarding is a primary issue of concern in all of our activities, and while no events of concern have arisen during the year requiring onward reporting to an appropriate agency, the charity continues to use the services of Manchester City Council to process applications to the Disclosure and Barring Service.

In summary, the charity operates with some of the most vulnerable people in the community, which is challenging but has responded well to those challenges.

Chabad Community Care

Trustees' Report

Public benefit

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

The trustees 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.

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

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

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

The annual report was approved by the trustees of the charity on 16 October 2025 and signed on its behalf by:



.....
Raymond Donn
Trustee

Chabad Community Care

Independent Examiner's Report to the trustees of Chabad Community Care

I report on the accounts of the charity for the year ended 31 December 2024 which are set out on pages 5 to 10.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

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

Independent examiner's statement

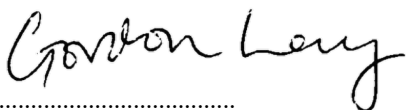
In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act 2011; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



.....
Gordon Levy BA, FCA
Chartered Accountant

Gordon Levy Limited
Suite 5, 4th Floor
3 Universal Square
Devonshire Street North
Manchester, M12 6JH

16 October 2025

Chabad Community Care

Statement of Financial Activities for the Year Ended 31 December 2024

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies		37,766	15,234	53,000
Expenditure on:				
Charitable activities		<u>(53,134)</u>	<u>(16,134)</u>	<u>(69,268)</u>
Total Expenditure		<u>(53,134)</u>	<u>(16,134)</u>	<u>(69,268)</u>
Net movement in funds		(15,368)	(900)	(16,268)
Reconciliation of funds				
Total funds brought forward		<u>26,786</u>	<u>900</u>	<u>27,686</u>
Total funds carried forward	8	<u>11,418</u>	<u>-</u>	<u>11,418</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies		220,257	900	221,157
Expenditure on:				
Charitable activities		<u>(135,600)</u>	<u>-</u>	<u>(135,600)</u>
Total Expenditure		<u>(135,600)</u>	<u>-</u>	<u>(135,600)</u>
Net movement in funds		84,657	900	85,557
Reconciliation of funds				
Total funds brought forward		<u>(57,871)</u>	<u>-</u>	<u>(57,871)</u>
Total funds carried forward	8	<u>26,786</u>	<u>900</u>	<u>27,686</u>

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

Chabad Community Care
(Registration number: 1182807)
Balance Sheet as at 31 December 2024

	Note	2024 £	2023 £
Current assets			
Debtors	7	673	-
Cash at bank and in hand		<u>10,745</u>	<u>27,686</u>
		<u>11,418</u>	<u>27,686</u>
Funds of the charity:			
Restricted funds			
		-	900
Unrestricted income funds			
Unrestricted funds		<u>11,418</u>	<u>26,786</u>
Total funds	8	<u>11,418</u>	<u>27,686</u>

The financial statements on pages 5 to 10 were approved by the trustees, and authorised for issue on 16 October 2025 and signed on their behalf by:



.....
Raymond Donn
Trustee

Chabad Community Care

Notes to the Financial Statements for the Year Ended 31 December 2024

1 Accounting policies

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) and the Charities Act 2011.

Basis of preparation

Chabad Community Care 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.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

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.

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.

Governance costs

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

Chabad Community Care

Notes to the Financial Statements for the Year Ended 31 December 2024

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.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

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.

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.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Chabad Community Care

Notes to the Financial Statements for the Year Ended 31 December 2024

2 Income from donations and legacies

	Unrestricted funds	Restricted funds	Total 2024	Total 2023
	General £	£	£	£
Donations and legacies;				
Donations from individuals	37,766	15,234	53,000	221,157
	37,766	15,234	53,000	221,157

3 Expenditure on charitable activities

	Activity undertaken directly £	Total 2024 £	Total 2023 £
Office expenses	3,838	3,838	3,198
Programme expenses	36,462	36,462	113,499
Subscriptions	473	473	-
Insurance	-	-	1,145
Rent and rates	6,000	6,000	6,000
Depreciation	-	-	1,086
Utilities	5,306	5,306	10,672
Staff costs	17,069	17,069	-
Accountancy fee	120	120	-
	69,268	69,268	135,600

£53,134 (2023 - £135,600) of the above expenditure was attributable to unrestricted funds and £16,134 (2023 - £Nil) to restricted funds.

4 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

5 Staff costs

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2024 No		2023 No	
Average number of employees	2		0	

Chabad Community Care

Notes to the Financial Statements for the Year Ended 31 December 2024

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

6 Taxation

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

7 Debtors

	2024
	£
Other debtors	<u>673</u>

8 Funds

	Balance at 1 January 2024	Incoming resources	Resources expended	Balance at 31 December 2024
	£	£	£	£
Unrestricted funds				
General	(26,786)	(37,766)	53,134	(11,418)
Restricted funds	<u>(900)</u>	<u>(15,234)</u>	<u>16,134</u>	<u>-</u>
Total funds	<u>(27,686)</u>	<u>(53,000)</u>	<u>69,268</u>	<u>(11,418)</u>

CHABAD COMMUNITY CARE

England & Wales - Charity number 1182807

Accounts

Charity registration number: 1182807

Chabad Community Care

Annual Report and Financial Statements

for the Year Ended 31 December 2023

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Chabad Community Care

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Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 12

Chabad Community Care

Reference and Administrative Details

Trustees	David Jaffe Raquel Jaffe Raymond Donn Cassandra Horwich
Principal Office	Aliya Centre 471 Bury New Road Manchester M7 3NG
Charity Registration Number	1182807
Independent Examiner	Gordon Levy BA, FCA Chartered Accountant Gordon Levy Limited Suite 5, 4th Floor 3 Universal Square Devonshire Street North Manchester, M12 6JH

Chabad Community Care

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2023.

Objectives and activities

This is the annual report of the trustees of Chabad Community Care.

This year saw expansion of the charity's Aliya Youth project focusing on providing support to teenagers and young adults within the Jewish community of Greater Manchester.

A review has been run of the services that we provide reflecting the evolving demand for our services and the longer-term impact of the pandemic.

Aliya Youth project

Over 200 people a week now attend the Aliya Centre including recovery support meetings, girls and boys programs, one-to-one support sessions and community dinners.

Suicide amongst our target age group is on the increase and was one of the main reasons that the Aliya Youth project was initiated. Aliya has trained suicide prevention workers and has been involved in many suicide interventions as well as support for people with mental health challenges.

The project has partnered with other charitable organisations to offer as comprehensive a package of services as possible, and we make our premises available to our partners when appropriate.

In total during 2023, Aliya Youth has had about 10,000 engagements with individuals requiring support, with some of these being in severe crisis situations. This indicates a much faster growth in demand for our services, that we anticipated, reflecting the depth of the mental health crisis in the community. Responding to this crisis will pose challenges with respect to increasing resources and raising the funds required to finance the activities.

Chabad Community Care

Trustees' Report

Management

As with any charity, challenges are posed by the need to both cover ongoing operating costs and to develop adequate reserves for the future. The growth in demand for Aliya Youth project services is much faster than expected and has created the need for additional resources to manage the delivery of project programs within the next year, and if maintained will require the identification of larger premises in the vicinity.

The charity continues to be financially solvent and has recruited additional fundraising expertise to focus on funding the growth of the Aliya Youth project. It is our long-term aim to have a staffing complement that is totally dedicated to Chabad Community Care and Aliya Youth project activities, while continuing to work in partnership with Lubavitch South Manchester and other organisations for the wider benefit of the community that we all serve.

Regulatory compliance is very important with policies and procedures being updated to reflect changes in circumstance. Registration with the Information Commissioner's Office for data protection purposes and with the office of the Fundraising Regulator has been maintained.

Safeguarding is a primary issue of concern in all of our activities, and where appropriate engage with other agencies e.g. MASH, Police etc. The charity continues to use the services of Manchester City Council to process applications to the Disclosure and Barring Service.

At the moment over 200 people a week use the centre, as a drop in, a community space and events, support groups, addiction and recovery programs, providing awareness and education surrounding substance abuse. Art and recreational workshops, weekend retreats, character and bonding building activities etc.

In summary, the charity operates with some of the most vulnerable people in the community, which is challenging but has responded well to those challenges.

Public benefit

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Chabad Community Care

Trustees' Report

Statement of Trustees' Responsibilities

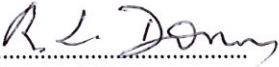
The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.


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

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

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

The annual report was approved by the trustees of the charity on 16 April 2024 and signed on its behalf by:


.....
Raymond Donn
Trustee



Chabad Community Care

Independent Examiner's Report to the trustees of Chabad Community Care

I report on the accounts of the charity for the year ended 31 December 2023 which are set out on pages 6 to 12.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

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

Independent examiner's statement

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

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act 2011; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



.....
Gordon Levy BA, FCA
Chartered Accountant

Gordon Levy Limited
Suite 5, 4th Floor
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Manchester, M12 6JH

16 April 2024

Chabad Community Care

Statement of Financial Activities for the Year Ended 31 December 2023

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies		220,257	900	221,157
Expenditure on:				
Charitable activities		<u>(135,600)</u>	-	<u>(135,600)</u>
Total Expenditure		<u>(135,600)</u>	-	<u>(135,600)</u>
Net movement in funds		84,657	900	85,557
Reconciliation of funds				
Total funds brought forward		<u>(57,871)</u>	-	<u>(57,871)</u>
Total funds carried forward	10	<u>26,786</u>	<u>900</u>	<u>27,686</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies		51,164	4,000	55,164
Expenditure on:				
Charitable activities		<u>(165,264)</u>	-	<u>(165,264)</u>
Total Expenditure		<u>(165,264)</u>	-	<u>(165,264)</u>
Net (expenditure)/income		(114,100)	4,000	(110,100)
Gross transfers between funds		<u>4,000</u>	<u>(4,000)</u>	-
Net movement in funds		(110,100)	-	(110,100)
Reconciliation of funds				
Total funds brought forward		<u>52,229</u>	-	<u>52,229</u>
Total funds carried forward	10	<u>(57,871)</u>	-	<u>(57,871)</u>

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

Chabad Community Care
(Registration number: 1182807)
Balance Sheet as at 31 December 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	7	-	1,086
Current assets			
Debtors	8	-	44
Cash at bank and in hand		<u>27,686</u>	<u>7,560</u>
		27,686	7,604
Creditors: Amounts falling due within one year	9	<u>-</u>	<u>(66,561)</u>
Net current assets/(liabilities)		<u>27,686</u>	<u>(58,957)</u>
Net assets/(liabilities)		<u>27,686</u>	<u>(57,871)</u>
Funds of the charity:			
Restricted funds		900	-
Unrestricted income funds			
Unrestricted funds		<u>26,786</u>	<u>(57,871)</u>
Total funds	10	<u>27,686</u>	<u>(57,871)</u>

The financial statements on pages 6 to 12 were approved by the trustees, and authorised for issue on 16 April 2024 and signed on their behalf by:



.....
Raymond Donn
Trustee

Chabad Community Care

Notes to the Financial Statements for the Year Ended 31 December 2023

1 Accounting policies

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) and the Charities Act 2011.

Basis of preparation

Chabad Community Care 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.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

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.

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.

Chabad Community Care

Notes to the Financial Statements for the Year Ended 31 December 2023

Governance costs

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

Tangible fixed assets

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

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.

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.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Chabad Community Care

Notes to the Financial Statements for the Year Ended 31 December 2023

2 Income from donations and legacies

	Unrestricted funds	Restricted funds	Total 2023	Total 2022
	General £			
Donations and legacies;				
Donations from individuals	220,257	900	221,157	55,164
	<u>220,257</u>	<u>900</u>	<u>221,157</u>	<u>55,164</u>

3 Expenditure on charitable activities

	Activity undertaken directly	Total 2023	Total 2022
	£	£	£
Office expenses	3,198	3,198	3,023
Programme expenses	113,499	113,499	143,373
Insurance	1,145	1,145	2,184
Rent and rates	6,000	6,000	6,805
Depreciation	1,086	1,086	1,086
Utilities	10,672	10,672	2,807
Other fundraising costs	-	-	5,986
	<u>135,600</u>	<u>135,600</u>	<u>165,264</u>

£135,600 (2022 - £165,264) of the above expenditure was attributable to unrestricted funds and £Nil (2022 - £Nil) to restricted funds.

4 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

5 Staff costs

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2023 No	2022 No
Average number of employees	0	0

Chabad Community Care

Notes to the Financial Statements for the Year Ended 31 December 2023

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

6 Taxation

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

7 Tangible fixed assets

	Computer equipment £	Total £
Cost		
At 1 January 2023	3,257	3,257
At 31 December 2023	3,257	3,257
Depreciation		
At 1 January 2023	2,171	2,171
Charge for the year	1,086	1,086
At 31 December 2023	3,257	3,257
Net book value		
At 31 December 2023	-	-
At 31 December 2022	1,086	1,086

8 Debtors

	2023 £	2022 £
Prepayments	-	44

9 Creditors: amounts falling due within one year

	2023 £	2022 £
Other creditors	-	66,561

Chabad Community Care

Notes to the Financial Statements for the Year Ended 31 December 2023

10 Funds

	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Balance at 31 December 2023 £
Unrestricted funds				
General	57,871	(220,257)	135,600	(26,786)
Restricted funds	<u>-</u>	<u>(900)</u>	<u>-</u>	<u>(900)</u>
Total funds	<u>57,871</u>	<u>(221,157)</u>	<u>135,600</u>	<u>(27,686)</u>

CHABAD COMMUNITY CARE

England & Wales - Charity number 1182807

Accounts

Charity registration number: 1182807

Chabad Community Care

Annual Report and Financial Statements

for the Year Ended 31 December 2022

Gordon Levy BA, FCA
Chartered Accountant
Gordon Levy Limited
Suite 5, 4th Floor
3 Universal Square
Devonshire Street North
Manchester, M12 6JH

Chabad Community Care

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Chabad Community Care

Reference and Administrative Details

Trustees

David Jaffe
Michael Sharp (resigned 31 July 2022)
Raquel Jaffe
Raymond Donn
Cassandra Horwich

Principal Office

Aliya Centre
471 Bury New Road
Manchester
M7 3NG

Charity Registration Number

1182807

Independent Examiner

Gordon Levy BA, FCA
Chartered Accountant
Gordon Levy Limited
Suite 5, 4th Floor
3 Universal Square
Devonshire Street North
Manchester, M12 6JH

Chabad Community Care

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2022.

Objectives and activities

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2022

Objectives and activities

This is the annual report of the trustees of Chabad Community Care.

This year saw expansion of the charity's Aliya Youth project focusing on providing support to teenagers and young adults within the Jewish community of Greater Manchester.

Support to the older and vulnerable members of the community continued growing in parallel to this new project as described below.

The Covid-19 pandemic which is finally behind us had a major effect on our operations actually increasing our scope and impact.

Support for the elderly

To protect the health of our members, we closed our luncheon club in advance of the pandemic. Since then, support to the community has been through a combination of telephone contact, a lot more home support and assistance with shopping through the Coronavirus Delivery Squad Angels (CSDA), a joint initiative with Lubavitch South Manchester (LSM). This has continued after Covid with ever more people accessing our services.

A review has been run of the services that we provide reflecting the evolving demand for our services and the longer-term impact of the pandemic.

Aliya Youth project

The Aliya Youth project started in January 2020 and indoor operations were delayed until October 2020 due to the extensive planning needed to ensure Covid-secure operations. As restrictions lifted the program expanded greatly as the impact of the pandemic on the youth became more apparent. The project deals with some very severe issues.

Over 300 people a week now attend the Aliya Centre including recovery support meetings, girls and boys programs, one to one therapy sessions and community dinners. Suicide amongst our target age group is on the increase and was one of the main reasons that the Aliya Youth project was initiated. Aliya has trained suicide prevention workers and has been involved in many suicide interventions as well as support for people with mental health challenges.

The project has partnered with other charitable organizations to offer as comprehensive package of services as possible, and we make our premises available to our partners when appropriate.

In total during 2022, Aliya Youth has had over 17,000 engagements with individuals requiring support, with some of these being in severe crisis situations. This indicates a much faster growth in demand for our services than we anticipated, reflecting the depth of the mental health crisis in the community. Responding to this crisis will pose challenges with respect to increasing resources and raising the funds required to finance the activities.

Chabad Community Care

Trustees' Report

Management

In providing our services Chabad Community Care works in close partnership with Lubavitch South Manchester (LSM). The trustees would like to formally record their appreciation for the ongoing support of LSM.

As with any charity, challenges are posed by the need to both cover ongoing operating costs and to develop adequate reserves for the future. The growth in demand for Aliya Youth project services is much faster than expected and has created the need for additional resources to manage the delivery of project programs within the next year, and if maintained will require the identification of larger premises in the vicinity.

Funding for the Aliya Youth project is segregated into a separate bank account to assist in proper management of our resources, although the trustees retain the discretion to use available unrestricted funds in support of the project.

The charity continues to be financially solvent and has recruited additional fundraising expertise to focus on funding the growth of the Aliya Youth project. It is our long-term aim to have a staffing complement that is totally dedicated to Chabad Community Care and Aliya Youth project activities, while continuing to work in partnership with Lubavitch South Manchester and other organisations for the wider benefit of the community that we all serve.

For Reference and Administrative Details, see page 1.

Regulatory compliance has continued to be a key focus of attention during the year, with specific policies and procedures being updated to reflect changes in circumstance. Registration with the Information Commissioner's Office for data protection purposes and with the office of the Fundraising Regulator has been maintained.

Safeguarding is a primary issue of concern in all of our activities, and while no events of concern have arisen during the year requiring onward reporting to an appropriate agency, the charity continues to use the services of Manchester City Council to process applications to the Disclosure and Barring Service.

Public benefit

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

The trustees 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.

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

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

Chabad Community Care

Trustees' Report

Statement of Trustees' Responsibilities

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

The annual report was approved by the trustees of the charity on 11 October 2023 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'R. L. Donn', with a horizontal line underneath.

Raymond Donn
Trustee

Chabad Community Care

Independent Examiner's Report to the trustees of Chabad Community Care

I report on the accounts of the charity for the year ended 31 December 2022 which are set out on pages 6 to 12.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

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

Independent examiner's statement

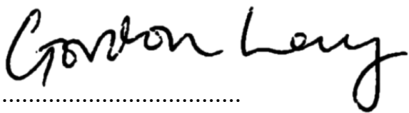
In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act 2011; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



.....
Gordon Levy BA, FCA
Chartered Accountant

Gordon Levy Limited
Suite 5, 4th Floor
3 Universal Square
Devonshire Street North
Manchester, M12 6JH

11 October 2023

Chabad Community Care

Statement of Financial Activities for the Year Ended 31 December 2022

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies		51,164	4,000	55,164
Expenditure on:				
Charitable activities		<u>(165,264)</u>	-	<u>(165,264)</u>
Total Expenditure		<u>(165,264)</u>	-	<u>(165,264)</u>
Net (expenditure)/income		(114,100)	4,000	(110,100)
Gross transfers between funds		<u>4,000</u>	<u>(4,000)</u>	-
Net movement in funds		(110,100)	-	(110,100)
Reconciliation of funds				
Total funds brought forward		<u>52,229</u>	-	<u>52,229</u>
Total funds carried forward	9	<u>(57,871)</u>	-	<u>(57,871)</u>
		Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donations and legacies		275,904	-	275,904
Expenditure on:				
Charitable activities		<u>(210,863)</u>	-	<u>(210,863)</u>
Total Expenditure		<u>(210,863)</u>	-	<u>(210,863)</u>
Net income		65,041	-	65,041
Gross transfers between funds		<u>52,274</u>	<u>(52,274)</u>	-
Net movement in funds		117,315	(52,274)	65,041
Reconciliation of funds				
Total funds brought forward		<u>(63,086)</u>	52,274	<u>(10,812)</u>
Total funds carried forward	9	<u>54,229</u>	-	<u>54,229</u>

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

Chabad Community Care
(Registration number: 1182807)
Balance Sheet as at 31 December 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	6	1,086	2,171
Current assets			
Debtors	7	44	44
Cash at bank and in hand		<u>7,560</u>	<u>52,014</u>
		7,604	52,058
Creditors: Amounts falling due within one year	8	<u>(66,561)</u>	<u>-</u>
Net current (liabilities)/assets		<u>(58,957)</u>	<u>52,058</u>
Net (liabilities)/assets		<u>(57,871)</u>	<u>54,229</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>(57,871)</u>	<u>54,229</u>
Total funds	9	<u>(57,871)</u>	<u>54,229</u>

The financial statements on pages 6 to 12 were approved by the trustees, and authorised for issue on 11 October 2023 and signed on their behalf by:



Raymond Donn
Trustee

Chabad Community Care

Notes to the Financial Statements for the Year Ended 31 December 2022

1 Accounting policies

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) and the Charities Act 2011.

Basis of preparation

Chabad Community Care 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.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

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.

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.

Chabad Community Care

Notes to the Financial Statements for the Year Ended 31 December 2022

Governance costs

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

Tangible fixed assets

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

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.

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.

Chabad Community Care

Notes to the Financial Statements for the Year Ended 31 December 2022

2 Income from donations and legacies

	Unrestricted funds	Restricted funds	Total 2022	Total 2021
	General	funds	£	£
	£	£	£	£
Donations and legacies;				
Donations from individuals	51,164	4,000	55,164	275,904
	51,164	4,000	55,164	275,904
	51,164	4,000	55,164	275,904

3 Expenditure on charitable activities

	Activity undertaken directly	Note	Total 2022
	£	Total 2022	Total 2021
	£	£	£
Office expenses	3,023	3,023	4,488
Travel and subsistence	-	-	1,653
Telephone expenses	-	-	504
Programme expenses	143,373	143,373	196,047
Professional and consultancy fees	-	-	250
Subscriptions	-	-	43
Advertising	-	-	417
Depreciation	1,086	1,086	1,086
Insurance	2,184	2,184	-
Rent and rates	6,805	6,805	5,000
Utilities	2,807	2,807	1,375
Other fundraising costs	5,986	5,986	-
	165,264	165,264	210,863
	165,264	165,264	210,863

£165,264 (2021 - £210,863) of the above expenditure was attributable to unrestricted funds and £Nil (2021 - £Nil) to restricted funds.

4 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

Chabad Community Care

Notes to the Financial Statements for the Year Ended 31 December 2022

5 Taxation

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

6 Tangible fixed assets

	Computer equipment £	Total £
Cost		
At 1 January 2022	<u>3,257</u>	<u>3,257</u>
At 31 December 2022	<u>3,257</u>	<u>3,257</u>
Depreciation		
At 1 January 2022	1,086	1,086
Charge for the year	<u>1,085</u>	<u>1,085</u>
At 31 December 2022	<u>2,171</u>	<u>2,171</u>
Net book value		
At 31 December 2022	<u>1,086</u>	<u>1,086</u>
At 31 December 2021	<u>2,171</u>	<u>2,171</u>

7 Debtors

	2022 £	2021 £
Prepayments	<u>44</u>	<u>44</u>

8 Creditors: amounts falling due within one year

	2022 £
Other creditors	<u>66,561</u>

9 Funds

Chabad Community Care

Notes to the Financial Statements for the Year Ended 31 December 2022

	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2022 £
Unrestricted funds					
General	(52,229)	(51,164)	165,264	(4,000)	57,871
Restricted funds	<u>-</u>	<u>(4,000)</u>	<u>-</u>	<u>4,000</u>	<u>-</u>
Total funds	<u>(52,229)</u>	<u>(55,164)</u>	<u>165,264</u>	<u>-</u>	<u>57,871</u>

CHABAD COMMUNITY CARE

England & Wales - Charity number 1182807

Accounts

Charity registration number: 1182807

Chabad Community Care

Annual Report and Financial Statements
for the Year Ended 31 December 2021

Gordon Levy BA, FCA
Chartered Accountant
Gordon Levy Limited
Suite 5, 4th Floor
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Devonshire Street North
Manchester, M12 6JH

Chabad Community Care

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Chabad Community Care

Reference and Administrative Details

Trustees	David Jaffe Michael Sharp (resigned 31 July 2022) Raquel Jaffe Raymond Donn Cassandra Horwich
Principal Office	Aliya Centre 471 Bury New Road Manchester M7 3NG
Charity Registration Number	1182807
Independent Examiner	Gordon Levy BA, FCA Chartered Accountant Gordon Levy Limited Suite 5, 4th Floor 3 Universal Square Devonshire Street North Manchester, M12 6JH

Chabad Community Care

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2021.

Objectives and activities

This is the annual report of the trustees of Chabad Community Care.

This year saw expansion of the charity's Aliya Youth project focusing on providing support to teenagers and young adults within the Jewish community of Greater Manchester.

Support to the older and vulnerable members of the community continued growing in parallel to this new project as described below.

The Covid-19 pandemic had a major effect on our operations actually increasing our scope and impact.

Support for the elderly

To protect the health of our members, we closed our luncheon club in advance of the pandemic.

Since then, support to the community has been through a combination of telephone contact, the provision of essential support workers, a lot more home support, socially distanced music performances arranged outside apartment blocks and homes, and assistance with shopping through the Coronavirus Delivery Squad Angels (CSDA) • a joint initiative with Lubavitch South Manchester (LSM). This has continued after Covid with ever more people accessing our services.

Our Corona virus response activities provided approximately 7,500 support phone calls and 4,500 "love support packages" to the isolated & shielded. In the region of 3,200 people enjoy our "garden singers/player".

As part of the CSDA initiative our staff and volunteers have, with LSM, helped to make over 8,000 home deliveries of food and essential items to members of the community since March 2020 and this continued after Covid for the isolated, infirm and vulnerable.

Taken together our activities during the pandemic delivered over 18,000 engagements with the lonely and isolated in our community and has set a springboard for growth post Pandemic.

A review has been run of the services that we provide reflecting the evolving demand for our services and the longer-term impact of the pandemic.

Aliya Youth project

The Aliya Youth project started in January 2020 and was almost immediately shut down by the Pandemic. At the same time, we leased a suitable premises in a central location within our client community

Actual Aliya Youth operations commenced following the lifting of the first national lockdown with the organization of a number of rambles and other outdoor activities consistent with government social distancing regulations.

Indoor operations were delayed until October 2020 due to the extensive planning needed to ensure Covid-secure operations. As restrictions lifted the program expanded greatly as the impact of the pandemic on the youth became more apparent. The project deals with some very severe issues.

Chabad Community Care

Trustees' Report

Over 200 people a week now attend the Aliya Centre including recovery support meetings, girls and boys programs, one to one therapy sessions and community dinners. Suicide amongst our target age group is on the increase and was one of the main reasons that the Aliya Youth project was initiated. Aliya has trained suicide prevention workers and has been involved in many suicide interventions as well as support for people with mental health challenges.

The project has partnered with other charitable organizations to offer as comprehensive package of services as possible, and we make our premises available to our partners when appropriate.

In total during 2021, Aliya Youth has had over 10,000 engagements with individuals requiring support, with some of these being in severe crisis situations. This indicates a much faster growth in demand for our services that we anticipated, reflecting the depth of the mental health crisis in the community. Responding to this crisis will pose challenges with respect to increasing resources and raising the funds required to finance the activities.

Management

In providing our services Chabad Community Care works in close partnership with Lubavitch South Manchester (LSM), The trustees would like to formally record their appreciation for the ongoing support of LSM.

As with any charity, challenges are posed by the need to both cover ongoing operating costs and to develop adequate reserves for the future. The growth in demand for Aliya Youth project services is much faster than expected and has created the need for additional resources to manage the delivery of project programs within the next year, and if maintained will require the identification of larger premises in the vicinity.

Funding for the Aliya Youth project is segregated into a separate bank account to assist in proper management of our resources, although the trustees retain the discretion to use available unrestricted funds in support of the project.

The charity continues to be financially solvent and has recruited additional fundraising expertise to focus on funding the growth of the Aliya Youth project. It is our long-term aim to have a staffing complement that is totally dedicated to Chabad Community Care and Aliya Youth project activities, while continuing to work in partnership with Lubavitch South Manchester and other organisations for the wider benefit of the community that we all serve.

For Reference and Administrative Details, see page 1.

Regulatory compliance has continued to be a key focus of attention during the year, with specific policies and procedures being updated to reflect changes in circumstance. Registration with the Information Commissioner's Office for data protection purposes and with the office of the Fundraising Regulator has been maintained.

Safeguarding is a primary issue of concern in all of our activities, and while no events of concern have arisen during the year requiring onward reporting to an appropriate agency, the charity continues to use the services of Manchester City Council to process applications to the Disclosure and Barring Service.

In summary, due to the coronavirus pandemic, the charity faced a challenging year, but has responded well to those challenges and has come out of the Pandemic, stronger and laying the foundations for future growth to meet community needs.

Public benefit

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Chabad Community Care

Trustees' Report

Statement of Trustees' Responsibilities

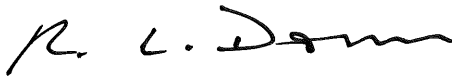
The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

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

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

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

The annual report was approved by the trustees of the charity on 21 October 2022 and signed on its behalf by:



.....
Raymond Donn
Trustee

Chabad Community Care

Independent Examiner's Report to the trustees of Chabad Community Care

I report on the accounts of the charity for the year ended 31 December 2021 which are set out on pages 6 to 13.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of .

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

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

Independent examiner's statement

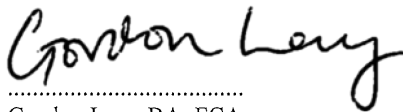
In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act 2011; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



.....
Gordon Levy BA, FCA
Chartered Accountant

Gordon Levy Limited
Suite 5, 4th Floor
3 Universal Square
Devonshire Street North
Manchester, M12 6JH

21 October 2022

Chabad Community Care

Statement of Financial Activities for the Year Ended 31 December 2021

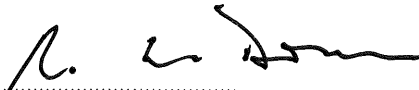
	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donations and legacies		275,904	-	275,904
Expenditure on:				
Charitable activities		<u>(210,863)</u>	-	<u>(210,863)</u>
Total Expenditure		<u>(210,863)</u>	-	<u>(210,863)</u>
Net income		65,041	-	65,041
Gross transfers between funds		<u>52,274</u>	<u>(52,274)</u>	-
Net movement in funds		117,315	(52,274)	65,041
Reconciliation of funds				
Total funds brought forward		<u>(63,086)</u>	52,274	<u>(10,812)</u>
Total funds carried forward	12	<u>54,229</u>	-	<u>54,229</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2020 £
Income and Endowments from:				
Donations and legacies		14,459	38,658	53,117
Expenditure on:				
Raising funds		(278)	(2,332)	(2,610)
Charitable activities		<u>(88,703)</u>	<u>(19,052)</u>	<u>(107,755)</u>
Total Expenditure		<u>(88,981)</u>	<u>(21,384)</u>	<u>(110,365)</u>
Net movement in funds		(74,522)	17,274	(57,248)
Reconciliation of funds				
Total funds brought forward		<u>11,436</u>	35,000	<u>46,436</u>
Total funds carried forward	12	<u>(63,086)</u>	52,274	<u>(10,812)</u>

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

Chabad Community Care
(Registration number: 1182807)
Balance Sheet as at 31 December 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	8	2,171	3,257
Current assets			
Debtors	9	44	44
Cash at bank and in hand		<u>52,014</u>	<u>12,411</u>
		52,058	12,455
Creditors: Amounts falling due within one year	10	<u>-</u>	<u>(1,524)</u>
Net current assets		<u>52,058</u>	<u>10,931</u>
Total assets less current liabilities		54,229	14,188
Creditors: Amounts falling due after more than one year	11	<u>-</u>	<u>(25,000)</u>
Net assets/(liabilities)		<u><u>54,229</u></u>	<u><u>(10,812)</u></u>
Funds of the charity:			
Restricted funds		-	52,274
Unrestricted income funds			
Unrestricted funds		<u>54,229</u>	<u>(63,086)</u>
Total funds	12	<u><u>54,229</u></u>	<u><u>(10,812)</u></u>

The financial statements on pages 6 to 13 were approved by the trustees, and authorised for issue on 21 October 2022 and signed on their behalf by:



 Raymond Donn
 Trustee

Chabad Community Care

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

1 Accounting policies

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) and the Charities Act 2011.

Basis of preparation

Chabad Community Care 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.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

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.

Chabad Community Care

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

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.

Governance costs

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

Tangible fixed assets

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

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.

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.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Chabad Community Care

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

2 Income from donations and legacies

	Unrestricted funds	Total 2021	Total 2020
	General	£	£
	£	£	£
Donations and legacies;			
Donations from individuals	275,904	275,904	31,249
Grants, including capital grants;			
Government grants	-	-	11,868
Grants, incl. from other charities	-	-	10,000
	<u>275,904</u>	<u>275,904</u>	<u>53,117</u>

3 Expenditure on charitable activities

	Note	Total 2021	Total 2020
		£	£
Staff costs		-	82,144
Governance costs		-	429
		<u>-</u>	<u>82,573</u>
	Activity undertaken directly	Total 2021	Total 2020
	£	£	£
Office expenses	4,488	4,488	1,544
Travel and subsistence	1,653	1,653	564
Telephone expenses	504	504	425
Programme expenses	196,047	196,047	-
Professional and consultancy fees	250	250	9,929
Subscriptions	43	43	205
Advertising	417	417	228
Rent and rates	5,000	5,000	2,500
Utilities	1,375	1,375	1,392
Depreciation	1,086	1,086	-
Website costs	-	-	865
Staff costs	-	-	81,500
Other fundraising costs	-	-	2,610
Sundry costs	-	-	8,603
	<u>210,863</u>	<u>210,863</u>	<u>110,365</u>

Chabad Community Care

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

£210,863 (2020 - £88,981) of the above expenditure was attributable to unrestricted funds and £Nil (2020 - £21,384) to restricted funds.

4 Analysis of governance and support costs

Governance costs

	Total 2021 £	Total 2020 £
Legal and professional fees	-	429
	<u>-</u>	<u>429</u>

5 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

6 Staff costs

The aggregate payroll costs were as follows:

	2020 £
Staff costs during the year were:	
Wages and salaries	81,500
Other staff costs	644
	<u>82,144</u>

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

Chabad Community Care

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 Tangible fixed assets

	Computer equipment £	Total £
Cost		
At 1 January 2021	<u>3,257</u>	<u>3,257</u>
At 31 December 2021	<u>3,257</u>	<u>3,257</u>
Depreciation		
Charge for the year	<u>1,086</u>	<u>1,086</u>
At 31 December 2021	<u>1,086</u>	<u>1,086</u>
Net book value		
At 31 December 2021	<u>2,171</u>	<u>2,171</u>
At 31 December 2020	<u>3,257</u>	<u>3,257</u>

9 Debtors

	2021 £	2020 £
Prepayments	<u>44</u>	<u>44</u>

10 Creditors: amounts falling due within one year

	2021 £	2020 £
Other creditors	<u>-</u>	<u>1,524</u>

11 Creditors: amounts falling due after one year

	2021 £	2020 £
Other loans	<u>-</u>	<u>25,000</u>

Chabad Community Care

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

12 Funds

	Balance at 1 January 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2021 £
Unrestricted funds					
General	63,086	(275,904)	210,863	(52,274)	(54,229)
Restricted funds	<u>(52,274)</u>	<u>-</u>	<u>-</u>	<u>52,274</u>	<u>-</u>
Total funds	<u>10,812</u>	<u>(275,904)</u>	<u>210,863</u>	<u>-</u>	<u>(54,229)</u>

CHABAD COMMUNITY CARE

England & Wales - Charity number 1182807

Accounts

Charity registration number: 1182807

Chabad Community Care

Annual Report and Financial Statements

for the Year Ended 31 December 2020

Gordon Levy BA, FCA
Chartered Accountant
Arthur House
Chorlton Street
Manchester
M1 3FH

Chabad Community Care

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Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 13

Chabad Community Care

Reference and Administrative Details

Trustees

David Jaffe
Michael Sharp
Raquel Jaffe
Raymond Donn
Cassandra Horwich

Principal Office

49 Singleton Road
Manchester
M7 4NA

Charity Registration Number

1182807

Independent Examiner

Gordon Levy BA, FCA
Chartered Accountant
Arthur House
Chorlton Street
Manchester
M1 3FH

Chabad Community Care

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2020.

Objectives and activities

This is the second annual report of the trustees of Chabad Community Care which covers our first full year of operation.

This year saw the launch of the charity's Aliya Youth project focussing on providing mental health support to teenagers and young adults within the Jewish community of Greater Manchester. Support to the older members of the community continued in parallel to this new project as described below.

The Covid-19 pandemic has had a major effect on our operations.

Support for the elderly

To protect the health of our older members, the decision was taken to close our luncheon club in advance of the government announcing restrictions in March 2020. Since then, support to the older members of the community has been through a combination of telephone contact, socially distanced music performances arranged outside apartment blocks and old age homes, and assistance with shopping through the Coronavirus Delivery Squad Angels (CSDA) - a joint initiative with Lubavitch South Manchester (LSM).

Our Coronavirus response activities provided approximately 5000 support phone calls and 3000 "love packages" to the isolated & shielded. In the region of 2000 people enjoyed our "garden singers/player".

As part of the CSDA initiative our staff and volunteers have, with LSM, helped to make nearly 5000 home deliveries of food and essential items to members of the community since March 2020.

Taken together our activities during the pandemic have delivered over 18000 engagements with the lonely and isolated in our community.

A review has been initiated of the services that we provide to our older members reflecting the evolving demand for our services and the longer-term impact of the pandemic on the ability of our clients to meet socially, whether due to government restrictions or a lack of individual confidence.

Aliya Youth project

We appointed an experienced project director for the Aliya Youth project in January 2020, and later in the year we appointed a female support worker able to work with teenage and young adult girls. At the same time, we undertook a search for suitable premises for the project, eventually signing a lease on premises that had been used as a youth club in the recent past, in a central location within our client community.

The period up to the imposition of government restrictions focused on planning for the project launch, discussions with stakeholders and developing a programme of activities.

Actual Aliya Youth operations commenced following the lifting of the first national lockdown with the organisation of a number of rambles and other outdoor activities consistent with government social distancing regulations. Over 400 attendees (engagements) were recorded at those events (many individuals attending more than one event).

Chabad Community Care

Trustees' Report

Indoor operations were delayed until October 2020 due to the extensive planning needed to ensure Covid-secure operations. Indoor activities comprise a combination of group programs and individual support with well over 100 attendees (engagements) each week (many individuals attending more than one event).

The project has partnered with other similar charitable organisations to offer as comprehensive package of services as possible, and we make our premises available to our partners when appropriate.

In total, in the period October to December 2020, Aliya Youth has had over 1500 engagements with individuals requiring support, with some of these being in severe crisis situations. This indicates a much faster growth in demand for our services that we anticipated, reflecting the depth of the mental health crisis in the community. Responding to this crisis will pose challenges with respect to increasing resources and raising the funds required to finance the activities.

Management

In providing our services Chabad Community Care works in close partnership with a sister organisation Lubavitch South Manchester (LSM), which is itself part of Chabad Lubavitch, registered charity 1128933. Chabad Community Care currently shares staff with LSM, and the staff costs recorded in our accounts for 2020 reflect our contribution towards the total payroll bill. The trustees would like to formally record their appreciation for the ongoing support of LSM.

As with any charity, challenges are posed by the need to both cover ongoing operating costs and to develop adequate reserves for the future. The growth in demand for Aliya Youth project services is much faster than expected and has created the need for additional resources to manage the delivery of project programmes within the next year, and if maintained will require the identification of larger premises in the vicinity.

Funding for the Aliya Youth project is segregated into a separate restricted funds bank account to assist in proper management of our resources, although the trustees retain the discretion to use available unrestricted funds in support of the project.

The charity continues to be financially solvent and has recruited additional fundraising expertise to focus on funding the growth of the Aliya Youth project. It is our long term aim to have a staffing complement that is totally dedicated to Chabad Community Care and Aliya Youth project activities, while continuing to work in partnership with Lubavitch South Manchester and other organisations for the wider benefit of the community that we all serve.

The original trustees identified in the charity's constitution continue in office, namely Rabbi David Jaffe, Raquel Jaffe, Raymond Donn (chairman) and Michael Sharp (treasurer). In December 2020 an additional trustee was appointed, Cassandra Horwich, to broaden the range of relevant expertise in the management of the charity.

Regulatory compliance has continued to be a key focus of attention during the year, with specific policies and procedures being updated to reflect changes in circumstance. Registration with the Information Commissioner's Office for data protection purposes and with the office of the Fundraising Regulator has been maintained.

Safeguarding is a primary issue of concern in all of our activities, and while no events of concern have arisen during the year requiring onward reporting to an appropriate agency, the charity continues to use the services of Manchester City Council to process applications to the Disclosure and Barring Service.

In summary, due to the coronavirus pandemic, the charity has faced a challenging year, but has responded well to those challenges, laying the foundations for future growth to meet community needs.

Chabad Community Care

Trustees' Report

Public benefit

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Statement of Trustees' Responsibilities

The trustees 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.

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

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

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

The annual report was approved by the trustees of the charity on 31 October 2021 and signed on its behalf by:



.....
Michael Sharp
Trustee

Chabad Community Care

Independent Examiner's Report to the trustees of Chabad Community Care

I report on the accounts of the charity for the year ended 31 December 2020 which are set out on pages 6 to 13.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

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

Independent examiner's statement

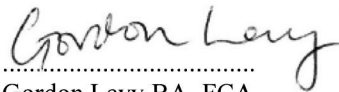
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- to keep accounting records in accordance with section 130 of the Charities Act 2011; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



.....
Gordon Levy BA, FCA
Chartered Accountant

Arthur House
Chorlton Street
Manchester
M1 3FH

31 October 2021

Chabad Community Care

Statement of Financial Activities for the Year Ended 31 December 2020

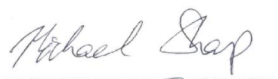
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Donations and legacies		14,459	38,658	53,117
Expenditure on:				
Raising funds		(278)	(2,332)	(2,610)
Charitable activities		<u>(88,703)</u>	<u>(19,052)</u>	<u>(107,755)</u>
Total Expenditure		<u>(88,981)</u>	<u>(21,384)</u>	<u>(110,365)</u>
Net movement in funds		(74,522)	17,274	(57,248)
Reconciliation of funds				
Total funds brought forward		<u>11,436</u>	<u>35,000</u>	<u>46,436</u>
Total funds carried forward	12	<u><u>(63,086)</u></u>	<u><u>52,274</u></u>	<u><u>(10,812)</u></u>
	Note	Unrestricted funds £	Restricted funds £	Total 31 December 2019 £
Income and Endowments from:				
Donations and legacies		14,936	35,000	49,936
Investment income	3	<u>1</u>	<u>-</u>	<u>1</u>
Total Income		<u>14,937</u>	<u>35,000</u>	<u>49,937</u>
Expenditure on:				
Raising funds		(423)	-	(423)
Charitable activities		<u>(3,078)</u>	<u>-</u>	<u>(3,078)</u>
Total Expenditure		<u>(3,501)</u>	<u>-</u>	<u>(3,501)</u>
Net movement in funds		<u>11,436</u>	<u>35,000</u>	<u>46,436</u>
Reconciliation of funds				
Total funds carried forward	12	<u><u>11,436</u></u>	<u><u>35,000</u></u>	<u><u>46,436</u></u>

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

Chabad Community Care
(Registration number: 1182807)
Balance Sheet as at 31 December 2020

	Note	31 December 2020 £	31 December 2019 £
Fixed assets			
Tangible assets	8	3,257	-
Current assets			
Debtors	9	44	44
Cash at bank and in hand		12,411	47,186
		<u>12,455</u>	<u>47,230</u>
Creditors: Amounts falling due within one year	10	<u>(1,524)</u>	<u>(794)</u>
Net current assets		<u>10,931</u>	<u>46,436</u>
Total assets less current liabilities		14,188	46,436
Creditors: Amounts falling due after more than one year	11	<u>(25,000)</u>	-
Net (liabilities)/assets		<u><u>(10,812)</u></u>	<u><u>46,436</u></u>
Funds of the charity:			
Restricted funds		52,274	35,000
Unrestricted income funds			
Unrestricted funds		<u>(63,086)</u>	<u>11,436</u>
Total funds	12	<u><u>(10,812)</u></u>	<u><u>46,436</u></u>

The financial statements on pages 6 to 13 were approved by the trustees, and authorised for issue on 31 October 2021 and signed on their behalf by:



 Michael Sharp
 Trustee

Chabad Community Care

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

1 Accounting policies

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) and the Charities Act 2011.

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The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

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Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

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.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

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.

Chabad Community Care

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

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.

Governance costs

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

Tangible fixed assets

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

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.

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.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Chabad Community Care

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

2 Income from donations and legacies

	Unrestricted funds		Total 31 December 2020 £	Total 4 April 2019 to 31 December 2019 £
	General £	Restricted funds £		
Donations and legacies;				
Donations from individuals	14,459	16,790	31,249	14,936
Grants, including capital grants;				
Government grants	-	11,868	11,868	-
Grants, incl. from other charities	-	10,000	10,000	35,000
	14,459	38,658	53,117	49,936
	14,459	38,658	53,117	49,936

3 Investment income

	Total 31 December 2020 £	Total 4 April 2019 to 31 December 2019 £
Interest receivable and similar income;		
Interest receivable on bank deposits	-	1
	-	1
	-	1

4 Analysis of governance and support costs

Governance costs

	Unrestricted funds		Total 4 April 2019 to 31 December 2019 £
	General £	Total 31 December 2020 £	
Legal and professional fees	429	429	3,048
Marketing and publicity	-	-	30
	429	429	3,078
	429	429	3,078

Chabad Community Care

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

5 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

6 Staff costs

The aggregate payroll costs were as follows:

	2020 £
Staff costs during the year were:	
Wages and salaries	81,500
Other staff costs	644
	<hr/>
	82,144
	<hr/> <hr/>

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

Chabad Community Care

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 Tangible fixed assets

	Computer equipment £	Total £
Cost		
Additions	3,257	3,257
At 31 December 2020	3,257	3,257
Depreciation		
At 31 December 2020	-	-
Net book value		
At 31 December 2020	3,257	3,257

9 Debtors

	31 December 2020 £	31 December 2019 £
Prepayments	44	44

10 Creditors: amounts falling due within one year

	31 December 2020 £	31 December 2019 £
Other creditors	1,524	794

11 Creditors: amounts falling due after one year

	31 December 2020 £
Other loans	25,000

An interest free and unsecured loan of £25,000 was made to the charity during the year on a non-fixed term basis. The lender has provided assurance to the trustees that the loan will not be called in for at least 12 months from the signing date of these accounts, hence, allowing the charity to operate as a going concern.

Chabad Community Care

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

12 Funds

	Balance at 1 January 2020 £	Incoming resources £	Resources expended £	Balance at 31 December 2020 £
Unrestricted funds				
General	(11,436)	(14,261)	88,783	63,086
Restricted funds	<u>(35,000)</u>	<u>(38,658)</u>	<u>21,384</u>	<u>(52,274)</u>
Total funds	<u><u>(46,436)</u></u>	<u><u>(52,919)</u></u>	<u><u>110,167</u></u>	<u><u>10,812</u></u>