

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  
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## **Chabad Community Care**

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## **Chabad Community Care**

### **Reference and Administrative Details**

<b>Trustees</b>	David Jaffe Michael Sharp (resigned 31 July 2022) Raquel Jaffe Raymond Donn Cassandra Horwich
<b>Principal Office</b>	Aliya Centre 471 Bury New Road Manchester M7 3NG
<b>Charity Registration Number</b>	1182807
<b>Independent Examiner</b>	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 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**

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

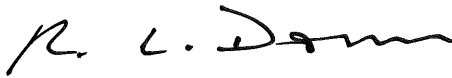
The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

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

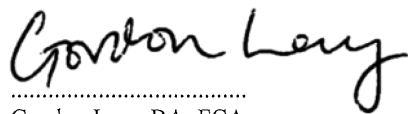
In connection with my examination, no matter has come to my attention:

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


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

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		
	General	Total	Total
	£	2021	2020
		£	£
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
	-	429

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

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

#### 9 Debtors

	2021 £	2020 £
Prepayments	44	44

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

	2021 £	2020 £
Other creditors	-	1,524

#### 11 Creditors: amounts falling due after one year

	2021 £	2020 £
Other loans	-	25,000

## 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 £
<b>Unrestricted funds</b>					
General	63,086	(275,904)	210,863	(52,274)	(54,229)
<b>Restricted funds</b>	<u>(52,274)</u>	<u>-</u>	<u>-</u>	<u>52,274</u>	<u>-</u>
<b>Total funds</b>	<u><u>10,812</u></u>	<u><u>(275,904)</u></u>	<u><u>210,863</u></u>	<u><u>-</u></u>	<u><u>(54,229)</u></u>