

Charity registration number: 1182807

# Chabad Community Care

Annual Report and Financial Statements

for the Year Ended 31 December 2023

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**

<b>Trustees</b>	David Jaffe 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 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

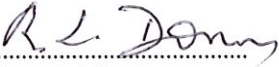
The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

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 £
<b>Income and Endowments from:</b>				
Donations and legacies		220,257	900	221,157
<b>Expenditure on:</b>				
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
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>(57,871)</u>	<u>-</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 £
<b>Income and Endowments from:</b>				
Donations and legacies		51,164	4,000	55,164
<b>Expenditure on:</b>				
Charitable activities		<u>(165,264)</u>	<u>-</u>	<u>(165,264)</u>
Total Expenditure		<u>(165,264)</u>	<u>-</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>	<u>-</u>
Net movement in funds		(110,100)	-	(110,100)
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>52,229</u>	<u>-</u>	<u>52,229</u>
Total funds carried forward	10	<u>(57,871)</u>	<u>-</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 £
<b>Fixed assets</b>			
Tangible assets	7	-	1,086
<b>Current assets</b>			
Debtors	8	-	44
Cash at bank and in hand		<u>27,686</u>	<u>7,560</u>
		27,686	7,604
<b>Creditors: Amounts falling due within one year</b>	9	<u>-</u>	<u>(66,561)</u>
<b>Net current assets/(liabilities)</b>		<u>27,686</u>	<u>(58,957)</u>
<b>Net assets/(liabilities)</b>		<u>27,686</u>	<u>(57,871)</u>
<b>Funds of the charity:</b>			
<b>Restricted funds</b>		900	-
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>26,786</u>	<u>(57,871)</u>
<b>Total funds</b>	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			
	General £	Restricted funds £	Total 2023 £	Total 2022 £
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 £
<b>Cost</b>		
At 1 January 2023	3,257	3,257
At 31 December 2023	3,257	3,257
<b>Depreciation</b>		
At 1 January 2023	2,171	2,171
Charge for the year	1,086	1,086
At 31 December 2023	3,257	3,257
<b>Net book value</b>		
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 £
<b>Unrestricted funds</b>				
General	57,871	(220,257)	135,600	(26,786)
<b>Restricted funds</b>	<u>-</u>	<u>(900)</u>	<u>-</u>	<u>(900)</u>
<b>Total funds</b>	<u><u>57,871</u></u>	<u><u>(221,157)</u></u>	<u><u>135,600</u></u>	<u><u>(27,686)</u></u>