

# Kinus Hashluchim Lubavitch UK Trustees' Annual Report and Unaudited Accounts For the year ended 31st December 2023



# Kinus Hashluchim Lubavitch UK Registered Charity No. 1194849

**Kinus Hashluchim Lubavitch UK**  
**7 Granby Close**  
**Solihull**  
**B92 7DP**  
**0121 706 8736**

**TRUSTEES:**  
Rabbi Y Pink (Chair)  
Rabbi B Sudak  
Rabbi A Lipsey

**BANKERS:**  
Barclays Bank

**ACCOUNTANTS:**  
Wolffe Accountancy Services Ltd  
34 Braydon Road  
London, N16 6QB

## **Trustees:**

The Trustees named above have served throughout the year unless indicated otherwise.

Appointment of Trustees is governed by the Constitution of the charity. The Board of Trustees is authorised to appoint new Trustees to fill vacancies arising from resignation or death of an existing Trustee.

The Constitution authorises the Trustees to make or hold investments in the general funds of the charity.

## **Description of Organisation:**

Kinus Hashluchim Lubavitch UK was registered with the Charity Commission on 18th June 2021 under registration number 1194849. The constitution was last updated and modified on 18th June 2021.

## **Constitution, objectives, policies and public benefit:**

The Charity is governed by a constitution and its objectives are:

(a) For the public benefit to promote education and in-service training of Youth Workers, University Chaplains, Rabbis, Teachers, Community Workers and others engaged in community outreach work of the public to promote continued development of their individual capabilities, competencies and skills. Including awarding to such persons scholarships, maintenance allowances or grants to further such study.

(b) For the public benefit by the advancement of the Jewish religion for the benefit of the public by facilitating the support of religious office holders, and carrying out outreach work through the provision of chaplaincy services and the encouragement and support of pastoral work. We have an open door policy for all our activities welcoming anyone who wishes to participate. Further details of our activities for the benefit of the public particularly in the area of community cohesion can be found later in this report.

The policy of the Charity continues to be to seek additional finance and support in order to enable it to continue and expand its objectives and activities.

The Charity's main sources of income are from activities, donations and grants received from charitable trusts.

### **Reserves:**

The trustees regularly review the free reserves available to meet day to day expenses. Funds that are received for a specific purpose are ring-fenced for that purpose.

The trustees have identified a target of free reserves equal to six months operating expenses to ensure that any short term downturn in income will not cause undue harm to the day to day operations of the charity and to allow an orderly winding up of affairs should the charity no longer be viable.

Reserves at the year end were £18,472 of which £2,527 are restricted.

### **Fund Raising**

The charities fundraising is primarily carried out by the Trustees, through direct approaches to individuals and other charitable trusts. No complaints were received about the nature of fundraising carried out on behalf of the Charity.

The Trustees are grateful to all the benefactors whose generous contributions remain an important element in the ability of the charity to continue its work.

### **Changes in policy:**

The Charity's policies have remained the same throughout the year.

## **Organisational structure and Management of the Charity:**

The Trustees meet regularly to discuss any relevant matters and are responsible for all decisions taken in relation to the running of and activities provided by the charity.

## **Charity Governance Code**

The third edition of the code for charities was published in July 2017. The code lays out seven key areas of governance together with recommended practice for each principle. The Trustees have considered each principle to satisfy themselves that the Charity's current governance structure explained below satisfactorily addresses each of these principles and, where appropriate, what enhancements might be made.

## **Risk Management and Child Protection Policies:**

The trustees have examined the major strategic, business and operational risks that the charity faces and confirm that systems have been established to enable regular reviews to be carried out so that the necessary steps can be taken to lessen these risks.

In particular, insurance cover is in place and the finances of the charity are kept under review. Appropriate Disclosure and Barring Service (DBS) checks, supported by regularly reviewed policies, are made for all those who work with children or other vulnerable groups within the Community Centre. All volunteers who work with children or vulnerable adults undergo training and hold certificates confirming that they have received the level of training appropriate to their work.

The charity has appointed Rabbi Yehuda Pink to act as Senior Safeguarding Officer for both children and vulnerable adults.

All new volunteers are given an induction into the charities policies and procedures and existing employees and volunteers all undertake an annual review of all policies that are applicable to them. Copies of all are policies are kept in a folder that is available for public inspection at the charities offices .

## **Statement of Trustees' Responsibilities:**

The Trustees are required under the Charities Act 1993 and the constitution of the charity 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 its results for the period. In preparing those financial statements the Trustees are required to:

- Select suitable accounting policies and apply them consistently.
- Observe the methods and principles of the Charities SORP (FRS 102);

- Make judgments and estimates that are reasonable and prudent.
- State whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is inappropriate to assume that the charity will continue in business.
- Prepare the financial statements in accordance with all applicable financial reporting standards, statements of standard accounting practice and charity statements of recommended practice.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and 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 Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They 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

### **Finances:**

Our accounts are prepared on an income and a receipts and payments basis in line with the Charities Commission guidelines for small charities (income below £250,000). We made a surplus for the year of £11,068. The intention of the Trustees is to build up a small reserve so that any project that we carry put will be able to continue even if the original source of funding such as a grant is no longer available. Our income increased significantly from £799 in 2022 to £69,143 in 2023 primarily due to increased activity which led to an increase in donations. We expect this upwards trajectory to continue in 2024.

Grants of £1,280 were made during the year to individuals, and grants of £19,163 were made to institutions

Our income is generated primarily from donations. The intention of the Trustees is to focus on applying for grants from Charitable Trusts to allow us to expand our work.

### **Area of Operation:**

We operate throughout England and Wales.



## Review of Activities:

With COVID no longer an immediate threat we were able to resume our in-person activities. In January we organised a networking evening in NW London for 100 fieldworkers this was well supported and participant feedback was extremely positive, as a result we organised a similar event in Manchester in May. As a result of further positive feedback it was decided to make this an annual event.

With the cost of living crisis impacting many of the people that we work with, much of our energy has been focussed in providing the tools to cope with the impact on both the personal and work life of our target audience. With this in mind, in March 2023 we organised a full day seminar in conjunction with Mesila, Paperweight and Agudas Israel dealing with personal finances. This was hosted by Chabad of Hampstead Garden Suburb and was attended by 94



men and women, and as a result a Peer to Peer project was set up pairing those who were struggling with financial issues with mentors.

Our largest project was the Kinus Hashluchim, a two day residential conference that took place in July 2023 in Bosworth Hall Hotel. The country side venue allowed delegates to escape the pressure of their work, recharge their batteries and participate in a varied programme of workshops and seminars. This included a half day safe guarding seminar that was conducted by the NSPCC ensuring that all our delegates are fully aware of their safeguarding responsibilities and that their training was kept up-to date as required by law. There was a series of sessions run by the Torah Teachers Training Scheme that focussed on INSET for teachers. The conference also featured sessions to help fieldworkers deal with stress, sessions on Mental Health First Aid run by JAMI, suicide awareness, fund raising

A poster for a mini-conference titled 'EARNING SPENDING MANAGING'. The background is dark blue with a glowing globe and various icons representing finance and technology. The text is in white and yellow. A blue banner at the top left says 'MONDAY 13 MARCH'. The title 'EARNING SPENDING MANAGING' is in large, bold, white letters. Below it, a yellow banner says 'A mini-conference designed for Shluchim & Shluchos, covering benefits, debt, income enhancement, fundraising and more!'. The location and details are listed at the bottom. A circular badge on the right says 'With buffet lunch!'. Logos for Chabad Lubavitch UK and Mesila are at the bottom.

MONDAY  
13 MARCH

# EARNING SPENDING MANAGING

A mini-conference designed for **Shluchim & Shluchos**, covering **benefits, debt, income enhancement, fundraising** and more!

Hampstead Garden Suburb Chabad House  
39-41 Market Place, Falloden Way, London, NW11 6JT  
Doors open & refreshments 9:30am  
Booking essential [www.bit.ly/MesilaChabad](http://www.bit.ly/MesilaChabad)  
£10 per person

With  
buffet  
lunch!

chabad  
lubavitchuk

MESILA  
Providing the Path to Financial Stability





and a session led by Jon Benjamin COO of Chabad Lubavitch UK on the legalities of running a Charitable organisation,. An invaluable part of the two day conference was the ability to network with colleagues from around the country.

We have continued our programme supporting Shluchim and Shluchos and their families suffering from mental health issues signposting them to the appropriate professionals and providing financial support to help pay the cost of therapy where needed.

We have also provided financial assistance to some Shluchim and Shluchos suffering from serious health issues as well as to some widows to allow them to continue their communal work. We have also worked with a number of schools to provide extra-curricular activities for

children of Shluchim.

### **Plans for the future:**

Continue to expand our activities supporting Shluchim and Shluchos. Organise a residential conference for Shluchim and Shluchos and their families.

Expand our work with youth and provide increased support in the area of well-being and mental health.





*The financial summary of the last financial year ended 31st December 2023 is attached.*

**Approval:**

This report was approved by the Trustees on 9th October 2024 and signed on their behalf.



Rabbi Yehuda Pink - Trustee





**INDEPENDENT EXAMINER'S REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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**Independent Examiner's Report to the Trustees of Kinus Hashluchim Lubavitch UK ('the Charity')**

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 December 2023.

**Responsibilities and Basis of Report**

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent Examiner's Statement**

Your attention is drawn to the fact that the Charity has prepared the accounts 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

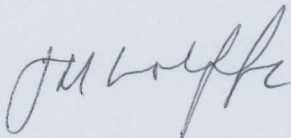
I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:



Dated: 8 October 2024

D Wolffe FCCA

34 Braydon Road  
London  
N16 6QB

# KINUS HASHLUCHIM LUBAVITCH UK

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2023

	Note	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
<b>Income from:</b>					
Donations and legacies	3	41,935	23,118	65,053	7,989
Charitable activities:					
Conference fees		4,090	-	4,090	-
<b>Total income</b>		<b>46,025</b>	<b>23,118</b>	<b>69,143</b>	<b>7,989</b>
<b>Expenditure on:</b>					
Charitable activities:	4				
Grants		20,443	-	20,443	746
Conference costs		22,966	-	22,966	-
Other expenditure	5	-	14,666	14,666	1,575
<b>Total expenditure</b>		<b>43,409</b>	<b>14,666</b>	<b>58,075</b>	<b>2,321</b>
<b>Net movement in funds</b>		<b>2,616</b>	<b>8,452</b>	<b>11,068</b>	<b>5,668</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		(89)	7,494	7,405	1,737
Net movement in funds		2,616	8,452	11,068	5,668
<b>Total funds carried forward</b>		<b>2,527</b>	<b>15,946</b>	<b>18,473</b>	<b>7,405</b>

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 7 to 11 form part of these financial statements.

# KINUS HASHLUCHIM LUBAVITCH UK

## BALANCE SHEET AS AT 31 DECEMBER 2023

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	7	1,993	-
		<u>1,993</u>	<u>-</u>
<b>Current assets</b>			
Cash at bank and in hand		17,229	7,404
		<u>17,229</u>	<u>7,404</u>
Creditors: amounts falling due within one year	8	(750)	-
		<u></u>	<u></u>
<b>Net current assets</b>		16,479	7,404
		<u></u>	<u></u>
<b>Total assets less current liabilities</b>		18,472	7,404
		<u></u>	<u></u>
<b>Net assets excluding pension asset</b>		18,472	7,404
		<u></u>	<u></u>
<b>Total net assets</b>		18,472	7,404
		<u><u></u></u>	<u><u></u></u>
<b>Charity funds</b>			
Restricted funds		2,527	(89)
Unrestricted funds		15,945	7,493
		<u></u>	<u></u>
<b>Total funds</b>		18,472	7,404
		<u><u></u></u>	<u><u></u></u>

The financial statements were approved and authorised for issue by the Trustees on 08 October 2024 and signed on their behalf by:



**Yehuda Pink**  
Trustee

The notes on pages 7 to 11 form part of these financial statements.



**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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**1. General information**

The Charity was established to promote education and in-service training of Youth Workers, University Chaplains, Rabbis, Teachers, Community Workers and others engaged in community outreach work.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Kinus Hashluchim Lubavitch UK 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.

**2.2 Income**

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

**2.3 Expenditure**

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

**2.4 Tangible fixed assets and depreciation**

Tangible fixed assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following basis:

Office equipment	-	25% Straight Line Method
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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023

2. Accounting policies (continued)

2.5 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.6 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

2.7 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

3. Income from donations and legacies

	<b>Restricted funds 2023 £</b>	<b>Unrestricted funds 2023 £</b>	<b>Total funds 2023 £</b>
Donations received	41,935	23,118	<b>65,053</b>

	<i>Restricted funds 2022 £</i>	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Donations received	657	7,332	7,989

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023

4. Analysis of grants

	Grants to Institutions 2023 £	Grants to Individuals 2023 £	Total funds 2023 £
Grants paid	19,163	1,280	20,443
		Grants to Individuals 2022 £	Total funds 2022 £
Grants paid		746	746

5. Other expenditure

	Unrestricted funds 2023 £	Total funds 2023 £
General expenses	5,974	5,974
Computer expenses	4,087	4,087
Accountancy fees	610	610
Independent examiner's remuneration	350	350
Professional fees	1,935	1,935
Depreciation of equipment	664	664
Travel expenses	1,046	1,046
	14,666	14,666



NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023

5. Other expenditure (continued)

	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
General expenses	925	925
Computer expenses	500	500
Accountancy fees	150	150
	<u>1,575</u>	<u>1,575</u>

6. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 31 December 2023, no Trustee expenses have been incurred (2022 - £NIL).

7. Tangible fixed assets

	<b>Office equipment £</b>
<b>Cost or valuation</b>	
Additions	2,658
At 31 December 2023	<u>2,658</u>
<b>Depreciation</b>	
Charge for the year	664
At 31 December 2023	<u>664</u>
<b>Net book value</b>	
At 31 December 2023	<u>1,994</u>
At 31 December 2022	<u>-</u>

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**8. Creditors: Amounts falling due within one year**

	<b>2023</b>	<i>2022</i>
	<b>£</b>	<b>£</b>
Accruals and deferred income	<b>750</b>	<b>-</b>

**9. Summary of funds****Summary of funds - current year**

	<b>Balance at 1 January 2023 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Balance at 31 December 2023 £</b>
General funds	7,493	23,118	(14,666)	15,945
Restricted funds	(89)	46,025	(43,409)	2,527
	<b>7,404</b>	<b>69,143</b>	<b>(58,075)</b>	<b>18,472</b>

**Summary of funds - prior year**

	<i>Balance at 1 January 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 December 2022 £</i>
General funds	1,737	7,331	(1,575)	7,493
Restricted funds	-	657	(746)	(89)
	<b>1,737</b>	<b>7,988</b>	<b>(2,321)</b>	<b>7,404</b>

**10. Related party transactions**

The Charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charity at 31 December 2023.