

CHABAD HOUSE OF HENDON

England & Wales · Charity number 1197396

Details

Status Registered

Legal form CIO

Registered 2022-01-07

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

Contact

Address Chabad Lubavitch House
112-114 Brent Street
London
NW4 2DT

Phone 02082021600

Email rabbigo@gmail.com

Website <https://www.chabadlive.com/>

Activities

Objects: THE OBJECTS OF THE CIO ARE:(1) THE ADVANCEMENT OF THE ORTHODOX JEWISH FAITH IN ACCORDANCE WITH THE PRINCIPLES AND TEACHINGS OF CHABAD BY FACILITATING EDUCATIONAL, SOCIAL AND WELFARE ACTIVITIES FOR JEWISH PEOPLE THAT WILL BUILD AND DEVELOP A MEANINGFUL RELATIONSHIP TO THEIR JEWISH HERITAGE; AND(2) THE ADVANCEMENT OF EDUCATION.

Activities: The advancement of the Orthodox Jewish faith in accordance with the principles and teachings of Chabad by facilitating educational, social and welfare activities for Jewish people that will build and develop a meaningful relationship to their Jewish heritage.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Religious Activities
- **Who:** People Of A Particular Ethnic Or Racial Origin

Geography

- Barnet

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£137,955	£147,859	-	-
2023-12-31	£146,011	£130,044	-	-
2022-12-31	£178,162	£152,788	-	-

Trustees

Name	Role	Appointed
Ittai Ben-Ze'ev	Chair	2021-12-27
ANDREW GRAHAM		2021-12-27
Benjamin Sovin		2022-07-31
Chabad Lubavitch UK Trustees Limited		2022-02-27

CHABAD HOUSE OF HENDON

England & Wales - Charity number 1197396

Accounts

Chabad House of Hendon

Charity No. 1197396

Company No. CE027857

Trustees' Report and Unaudited Accounts

31 December 2024

Chabad House of Hendon
Contents

	Pages
Trustees' Annual Report	2 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Accounts	9 to 14
Detailed Statement of Financial Activities	15 to 16

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

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. CE027857

Charity No. 1197396

Registered Office

Chabad Lubavitch House
112-114 Brent Street
London
NW4 2DT

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

I. Ben-Ze'ev

A. Graham

B. Sovin

Chabad Lubavitch UK

Accountants

Pollock Accounting Ltd
3 - 4 Sentinel Square
London
NW4 2EL

OBJECTIVES AND ACTIVITIES

The Advancement of the Orthodox Jewish Faith in accordance with the principles and teachings of Chabad by facilitating educational, social and welfare activities for the Jewish people that will build and strengthen a meaningful relationship to their heritage. This is also recognised by English law as charitable.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Summary of key activities

Chabad House of Hendon continues to see rises in attendance of its classes, services and special events throughout the year.

Public Benefit

The Trustee and its officers have regard to Section 17 of the Charities Act 2011 and the Charity Commission's guidance on public benefit in delivering the charity's various activities and consider that the 'open door' approach when reaching out to beneficiaries across the community reflect and fulfils the Charity's legal obligation to ensure that there is a public benefit in everything that the Charity strives to do.

Our Thanks...

We are grateful to all those who have given so much time and commitment to the advancement of the Charity and its objectives, specifically through the challenging times of the Pandemic. Our team members who have often selflessly put aside their personal needs and worked together to realise some of the Charity's key aspirations and targets.

ACHIEVEMENTS AND PERFORMANCE

In the period until 31 December 2024 our Charity received total income of £137,955. The total expenditure in the year was £147,710 so the charity had a reduction in resources of £9,755.

Chabad of Hendon provided Jewish Educational classes, cultural resources, welfare resources and religious services in and around Hendon. Our events and programmes have continued to grow in popularity and attendance. Including hosting regular Festive meals and regular events.

We estimate that over the year Chabad of Hendon has hosted over 2,200 people at its various programmes and events, people from a wide variety of backgrounds and social / economic situations.

All our activities are in accordance with our Charity guidelines and promotes kindness, non-Judgemental open-door policy, respect to one another, family unity, charity, and peace.

As part of its remit, Chabad of Hendon has once again this year provided Jewish Educational classes, cultural resources, welfare resources and religious services in and around Hendon. Our events and programmes have continued to grow in popularity and attendance. Including hosting regular Festive meals and regular events.

We estimate that over the year Chabad of Hendon has hosted over 2500 people at its various programmes and events, people from a wide variety of backgrounds and social / economic situations.

All our activities are in accordance with our Charity guidelines and promotes kindness, non-Judgemental open-door policy, respect to one another, family unity, charity, and peace.

Adult Education

Our mission is to make Jewish knowledge accessible and personally meaningful to everyone regardless of background or affiliation, through classes and one to one learning and utilises multimedia in an array of approaches to captivate, educate and to emotionally stimulate all kind of minds in a vibrant Jewish learning experience. Normally those classes are held in in person at our centre however due to the Lockdown rules, we continued the classes online via Zoom.

REGULAR WEEKLY CLASSES AT CHABAD HOUSE

Sunday: Introduction to Talmud class

Monday: 1-to-1 Learning 8pm-9pm

Tuesday: Shiur n'Shmooz with Rabbi Overlander 9:15pm

Wednesday: Lunch and Learn with Rabbi Schochet Men/Women in person and on Zoom 1pm

Wednesday: Torah Explorations with Rabbi Fuchs 8:00pm on Zoom

Thursday: Women's Parsha Class with Rabbi Overlander 11am at 6 Elms Ave and on Zoom

Shabbat Services and Classes are continuing to grow as well as weekly Kiddushim and Fabrengens.

Welfare Assistance

In a thoughtful and discreet manner, we provide a community welfare assistance. Our assistance includes providing financial support to needy families and also offering a listening empathetic ear and counselling when required.

Highlights:

Purim 2024:

Family Communal banquet was attended by approximately 70 people on Purim Day.

We distributed over 30 larger holiday gifts (Mishlach Manos) to our Community Friends and Supporters and another 75 small ones at the communal banquet

Pesach 2024:

Before Passover, we distributed 60 pounds (about 250 boxes) of hand baked Shmura Matza to families before the Holiday. Financial aid was also distributed to families in the area to help with Yom Tov. The Annual Communal traditional SEDER was attended by approximately 50 – 60 people.

Shavuos 2024

Special cheesecake Kiddush and children's programme.

Summer 2024

Our annual Charity Extra Fund-Raising Event raised approximately £55k.

Further (minor) upgrades of the physical features of the Chabad House:

A Pre- Selichos Fabrengen at the Chabad House was once again led by Rabbi Carlebach from Chabad of Greenwich.

September – October 2024

Tishrei was very busy and exciting and we have had a successful Yomim Noraim.

As usual There was a communal Sukkah in Sentinel Square.

The Annual Simchas Beis Hashoeva with two extra popular singers was one of the biggest for years and attracted around seven hundred people throughout the evening.

Special Kiddushim sponsored by the Chosson Torah and Chosson Bereshis.

Chanukah 2024

Once again we installed Menorahs in 6 locations, including Hendon Town Hall, Tesco Brent Cross, Shirehall Roundabout, Brent Street by the Pillar Hotel and a new large Menorah at the Chabad House of Hendon. Our flagship Giant Menorah was at Brent Cross Shopping Centre is the highlight of Chanukah for so many.

There were 2 events associated with Chanukah

- 1) a party at Chabad House – about 70 people
- 2) Town Hall with Counsellors and the Mayor – about 50 people

LADIES EVENTS

Mrs Overlander continues to organize successful events for women in Chabad House

In February there was a mosaic making workshop

In June Mrs Peninan Efune spoke at an art workshop

In December was a workshop at Ceramix in Sentinel square with Rabbi Overlander speaking

FINANCIAL REVIEW

As at the year end the Charity had unrestricted reserves of £31,586 (2023: £41,341) which the Charity believes is sufficient to continue running its day to day activities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Chabad House of Hendon is a CIO that was established on 7 January 2022. The objectives of the charity are the advancement of Orthodox Jewish education and faith in accordance with the principles and teachings of Chabad in such ways are exclusively charitable in English Law and in particular but not exclusively providing services to Jewish people living in the Hendon area.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the board

I. Ben-Ze'ev
Trustee



18 September 2025

Independent Examiner's Report to the trustees of Chabad House of Hendon

I report to the charity trustees on my examination of the financial statements of Chabad House of Hendon for the year ended 31 December 2024.

Responsibilities and basis of report

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements.

Having satisfied myself that the financial statements of the Charity are not required to be audited and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

- accounting records were not kept in accordance ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

David Pollock FCMA
Chartered Institute of Management Accountants
Pollock Accounting Ltd
3 - 4 Sentinel Square
London
NW4 2EL

18 September 2025

Chabad House of Hendon
Statement of Financial Activities
for the year ended 31 December 2024

	Notes	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:				
Donations and legacies	4	131,691	131,691	137,464
Investments	5	756	756	2,083
Other	6	5,508	5,508	6,464
Total		137,955	137,955	146,011
Expenditure on:				
Raising funds	7	1,789	1,789	1,860
Charitable activities	8	22,201	22,201	21,845
Other	9	123,869	123,869	106,339
Total		147,859	147,859	130,044
Net gains on investments		-	-	-
Net (expenditure)/income	10	(9,904)	(9,904)	15,967
Transfers between funds		-	-	-
Net (expenditure)/income before other gains/(losses)		(9,904)	(9,904)	15,967
Other gains and losses				
Net movement in funds		(9,904)	(9,904)	15,967
Reconciliation of funds:				
Total funds brought forward		41,341	41,341	25,374
Total funds carried forward		31,437	31,437	41,341

Chabad House of Hendon

Balance Sheet

at 31 December 2024

Company No. CE027857	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	12	448	597
		<u>448</u>	<u>597</u>
Current assets			
Cash at bank and in hand		55,056	45,895
		<u>55,056</u>	<u>45,895</u>
Creditors: Amount falling due within one year	13	(24,067)	(5,151)
Net current assets		<u>30,989</u>	<u>40,744</u>
Total assets less current liabilities		<u>31,437</u>	<u>41,341</u>
Net assets excluding pension asset or liability		<u>31,437</u>	<u>41,341</u>
Total net assets		<u><u>31,437</u></u>	<u><u>41,341</u></u>
The funds of the charity			
Restricted funds	14		
Unrestricted funds	14		
General funds		31,437	41,341
		<u>31,437</u>	<u>41,341</u>
Reserves	14		
Total funds		<u><u>31,437</u></u>	<u><u>41,341</u></u>

Approved by the board on 18 September 2025

And signed on its behalf by:

I. Ben-Ze'ev
Trustee

18 September 2025

for the year ended 31 December 2024

1 Accounting policies

Basis of preparation

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)

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Designated funds These are unrestricted funds earmarked by the trustees for particular purposes.

Revaluation funds These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

Restricted funds These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Expenditure on raising funds These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.

Expenditure on charitable activities These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

Grants payable All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.

Governance costs These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.

Other expenditure These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2023 £	Total funds 2023 £
Income and endowments from:		
Donations and legacies	137,464	137,464
Investments	2,083	2,083
Other	6,464	6,464
Total	<u>146,011</u>	<u>146,011</u>
Expenditure on:		
Raising funds	1,860	1,860
Charitable activities	21,845	21,845
Other	106,339	106,339
Total	<u>130,044</u>	<u>130,044</u>
Net income	<u>15,967</u>	<u>15,967</u>
Net income before other gains/(losses)	15,967	15,967
Other gains and losses:		
Net movement in funds	<u>15,967</u>	<u>15,967</u>
Reconciliation of funds:		
Total funds brought forward	25,374	25,374
Total funds carried forward	<u><u>41,341</u></u>	<u><u>41,341</u></u>

4 Income from donations and legacies

	Unrestricted £	Total 2024 £	Total 2023 £
Donations	131,691	131,691	137,464
	<u>131,691</u>	<u>131,691</u>	<u>137,464</u>

5 Income from investments

	Unrestricted £	Total 2024 £	Total 2023 £
Interest Received	756	756	383
Property rental	-	-	1,700
	<u>756</u>	<u>756</u>	<u>2,083</u>

6 Other income

	Unrestricted	Total 2024	Total 2023
	£	£	£
Grants received	5,508	5,508	6,464
	<u>5,508</u>	<u>5,508</u>	<u>6,464</u>

7 Expenditure on raising funds

	Unrestricted	Total 2024	Total 2023
	£	£	£
<i>Costs of generating voluntary income</i>			
Donations	1,167	1,167	1,860
<i>Fundraising trading costs</i>			
Fundraising activities	622	622	-
	<u>1,789</u>	<u>1,789</u>	<u>1,860</u>

8 Expenditure on charitable activities

	Unrestricted	Total 2024	Total 2023
	£	£	£
<i>Expenditure on charitable activities</i>			
Community events	22,201	22,201	21,845
	<u>22,201</u>	<u>22,201</u>	<u>21,845</u>

9 Other expenditure

	Unrestricted	Total 2024	Total 2023
	£	£	£
Bank loan and overdraft interest payable	94	94	79
Motor and travel costs	4,027	4,027	3,369
Premises costs	58,080	58,080	50,122
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	149	149	-
General administrative costs	7,537	7,537	4,010
Legal and professional costs	10,324	10,324	15,067
	<u>80,211</u>	<u>80,211</u>	<u>72,647</u>

10 Net (expenditure)/income before transfers

	2024	2023
This is stated after charging:	£	£
Depreciation of owned fixed assets	149	-

11 Staff costs

	2024	2023
Salaries and wages	34,790	26,280
	<u>34,790</u>	<u>26,280</u>

No employee received emoluments in excess of £60,000.

The average monthly number of full time equivalent employees during the year was as follows:

	2024	2023
	Number	Number
Administrative	2	2
	<u>2</u>	<u>2</u>

12 Tangible fixed assets

	£	£
Cost or revaluation		
At 1 January 2024	597	597
At 31 December 2024	<u>597</u>	<u>597</u>
Depreciation and impairment		
Depreciation charge for the year	149	149
At 31 December 2024	<u>149</u>	<u>149</u>
Net book values		
At 31 December 2024	<u>448</u>	<u>448</u>
At 31 December 2023	<u>597</u>	<u>597</u>

13 Creditors:

amounts falling due within one year

	2024	2023
	£	£
Bank loans and overdrafts	-	4,869
Other taxes and social security	2,989	2,655
Other creditors	19,878	(3,573)
Accruals	1,200	1,200
	<u>24,067</u>	<u>5,151</u>

14 Movement in funds

	At 1 January 2024	Incoming resources (including other gains/losses) £	Resources expended £	At 31 December 2024 £
Restricted funds:				
Unrestricted funds:				
General funds	41,341	137,955	(147,859)	31,437
Total funds	<u>41,341</u>	<u>137,955</u>	<u>(147,859)</u>	<u>31,437</u>

15 Analysis of net assets between funds

	Unrestricted funds £	Total £
Fixed assets	448	448
Net current assets	30,989	30,989
	<u>31,437</u>	<u>31,437</u>

16 Reconciliation of net debt

	At 1 January 2024 £	Cash flows £	At 31 December 2024 £
Cash and cash equivalents	45,895	9,161	55,056
Bank overdrafts	(4,869)	4,869	-
	<u>41,026</u>	<u>14,030</u>	<u>55,056</u>
Net debt	<u>41,026</u>	<u>14,030</u>	<u>55,056</u>

17 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

CHABAD HOUSE OF HENDON

England & Wales - Charity number 1197396

Accounts

Chabad House of Hendon

Charity No. 1197396

Company No. CE027857

Trustees' Report and Unaudited Accounts

31 December 2023

Chabad House of Hendon
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	Pages
Trustees' Annual Report	2 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Accounts	8 to 13
Detailed Statement of Financial Activities	14 to 15

**Chabad House of Hendon
Trustees Annual Report**

The trustees, who are also directors of the charity for the purposes of the Charities Act, present their report with the unaudited financial statements of the charity for the year ended 31 December 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. CE027857

Charity No. 1197396

Registered Office

Chabad Lubavitch House
112-114 Brent Street
London
NW4 2DT

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law. The following Directors and Trustees served during the year:

I. Ben-Ze'ev
A. Graham
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OBJECTIVES AND ACTIVITIES

The Advancement of the Orthodox Jewish Faith in accordance with the principles and teachings of Chabad by facilitating educational, social and welfare activities for the Jewish people that will build and strengthen a meaningful relationship to their heritage. This is also recognised by English law as charitable.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Summary of key activities

Compared to last year, where people felt lonely, vulnerable, and were physically socially isolated, this year by contrast has seen a rise in social get together as our in-person gatherings gradually restarted as soon as lock down regulations were eased up.

Chabad House of Hendon

Trustees Annual Report

As a Charity, it was incumbent upon us to ensure that all our members and those who reached out to us were looked after, felt safe and connected. With precautionary measures in place, the Charity offered a sustainable support through online and in person programmes as per Government guideline.

Last year's activities have been impacted by the Covid 19 restrictions that prevailed during the Pandemic.

Braving the uncertainty within the legality of the legislation, the Charity had to be versatile as Covid 19 had an impact on society at its very core.

Public Benefit

The Trustee and its officers have regard to Section 17 of the Charities Act 2011 and the Charity Commission's guidance on public benefit in delivering the charity's various activities and consider that the 'open door' approach when reaching out to beneficiaries across the community reflect and fulfils the Charity's legal obligation to ensure that there is a public benefit in everything that the Charity strives to do.

Our Thanks...

We are grateful to all those who have given so much time and commitment to the advancement of the Charity and its objectives, specifically through the challenging times of the Pandemic. Our team members who have often selflessly put aside their personal needs and worked together to realise some of the Charity's key aspirations and targets.

ACHIEVEMENTS AND PERFORMANCE

In the period until 31 December 2023 our Charity received total income of £146,011. The total expenditure in the year was £104,670 so the charity had a surplus of £41,341.

Chabad of Hendon provided Jewish Educational classes, cultural resources, welfare resources and religious services in and around Hendon. Our events and programmes have continued to grow in popularity and attendance. Including hosting regular Festive meals and regular events.

We estimate that over the year Chabad of Hendon has hosted over 2200 people at its various programmes and events, people from a wide variety of backgrounds and social / economic situations.

All our activities are in accordance with our Charity guidelines and promotes kindness, non-Judgemental open-door policy, respect to one another, family unity, charity, and peace.

Adult Education

Our mission is to make Jewish knowledge accessible and personally meaningful to everyone regardless of background or affiliation, through classes and one to one learning and utilises multimedia in an array of approaches to captivate, educate and to emotionally stimulate all kind of minds in a vibrant Jewish learning experience. Normally those classes are held in in person at our centre however due to the Lockdown rules, we continued the classes online via Zoom.

The charity has also undertaken events such as:

Regular learning classes held on a weekly basis.

Welfare assistance to the local community - In a thoughtful and discreet manner, we provide community welfare assistance which includes providing financial support to needy families and a listening ear when required.

Chabad House of Hendon

Trustees Annual Report

Throughout the year the Synagogue celebrates the Jewish festivals such as:

- A family Communal Seuda at Purim was attended by approximately 65 people .
- The distribution of Shmura Matzos to families.
- The Annual Communal Seder at Pesach was attended by 55 people.
- For Shavout there was a Special cheesecake Kiddush and children's programme
- Our annual Charity Extra Fund-Raising Event raised approximately £75k
- A communal Sukkah in Sentinel Square for Sukkot.
- We had a great speaker, Rabbi Gershon Schusterman from Los Angeles who spoke on "How to Believe in Heaven when it Hurts Like Hell"

- The Annual Simchas Beis Hashoeva with a Fire Eater and Magician attracted several hundred people throughout the evening.
- A special Kiddushim with the Chosson Torah and Chosson Bereshis.

Once again we installed Menorahs in 6 locations, including Hendon Town Hall, Tesco Brent Cross, Shirehall Roundabout, Brent Street by the Pillar Hotel and a new large Menorah at the Chabad House of Hendon. Our flagship Giant Menorah was at Brent Cross Shopping Centre is the highlight of Chanukah for so many. There were also 3 events associated with Chanukah which were

- 1) a reception and party attended by 80 people at the Brent Town Pavilion with MP Mathew Offord.
- 2) a party at Chabad House for about 70 people
- 3) a gathering at the Town Hall with Counsellors and the Mayor for 70 people.

Mrs Overlander continues to organize successful events for women in Chabad House such as a painting event and a pottery event.

FINANCIAL REVIEW

As at the year end the Charity had unrestricted reserves of £41,341 which the Charity believes is sufficient to continue running its day to day activities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Chabad House of Hendon is a CIO that was established on 7 January 2022. The objectives of the charity are the advancement of Orthodox Jewish education and faith in accordance with the principles and teachings of Chabad in such ways are exclusively charitable in English Law and in particular but not exclusively providing services to Jewish people living in the Hendon area.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

I. Ben-Ze'ev
Trustee



04 August 2024

Chabad House of Hendon
Independent Examiners Report

Independent Examiner's Report to the trustees of Chabad House of Hendon

I report to the charity trustees on my examination of the financial statements of Chabad House of Hendon for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act.

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

- accounting records were not kept
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

David Pollock FCMA
Chartered Institute of Management Accountants
Pollock Accounting Ltd
3 - 4 Sentinel Square
London
NW4 2EL

04 August 2024

Chabad House of Hendon
Statement of Financial Activities
for the year ended 31 December 2023

		Unrestricted		
		funds	Total funds	Total funds
		2023	2023	2022
	Notes	£	£	£
Income and endowments from:				
Donations and legacies	4	137,464	137,464	163,364
Investments	5	2,083	2,083	9,352
Other	6	6,464	6,464	5,446
Total		146,011	146,011	178,162
Expenditure on:				
Raising funds	7	1,860	1,860	1,346
Charitable activities	8	21,845	21,845	14,999
Other	9	106,339	106,339	136,443
Total		130,044	130,044	152,788
Net gains on investments		-	-	-
Net income		15,967	15,967	25,374
Transfers between funds		-	-	-
Net income before other gains/(losses)		15,967	15,967	25,374
Other gains and losses				
Net movement in funds		15,967	15,967	25,374
Reconciliation of funds:				
Total funds brought forward		25,374	25,374	-
Total funds carried forward		41,341	41,341	25,374

Chabad House of Hendon**Balance Sheet**at **31 December 2023**

Company No.	CE027857	Notes	2023	2022
			£	£
Fixed assets				
Tangible assets		11	597	-
			<u>597</u>	<u>-</u>
Current assets				
Cash at bank and in hand			45,895	36,101
			<u>45,895</u>	<u>36,101</u>
Creditors: Amount falling due within one year		12	(5,151)	(10,727)
Net current assets			<u>40,744</u>	<u>25,374</u>
Total assets less current liabilities			<u>41,341</u>	<u>25,374</u>
Net assets excluding pension asset or liability			<u>41,341</u>	<u>25,374</u>
Total net assets			<u><u>41,341</u></u>	<u><u>25,374</u></u>
The funds of the charity				
Restricted funds		13		
Unrestricted funds		13		
General funds			41,341	25,374
			<u>41,341</u>	<u>25,374</u>
Reserves		13		
Total funds			<u><u>41,341</u></u>	<u><u>25,374</u></u>

Approved by the board on 04 August 2024

And signed on its behalf by:



I. Ben-Ze'ev

Trustee

30 July 2024

1 Accounting policies

Basis of preparation

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 Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Chabad House of Hendon

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2022 £	Total funds 2022 £
Income and endowments from:		
Donations and legacies	163,364	163,364
Investments	9,352	9,352
Other	5,446	5,446
Total	<u>178,162</u>	<u>178,162</u>
Expenditure on:		
Raising funds	1,346	1,346
Charitable activities	14,999	14,999
Other	136,443	136,443
Total	<u>152,788</u>	<u>152,788</u>
Net income	<u>25,374</u>	<u>25,374</u>
Net income before other gains/(losses)	25,374	25,374
Other gains and losses:		
Net movement in funds	<u>25,374</u>	<u>25,374</u>
Reconciliation of funds:		
Total funds carried forward	<u><u>25,374</u></u>	<u><u>25,374</u></u>

4 Income from donations and legacies

	Unrestricted	Total	Total
	£	£	£
Donations	137,464	137,464	163,364
	<u>137,464</u>	<u>137,464</u>	<u>163,364</u>

5 Income from investments

	Unrestricted	Total	Total
	£	£	£
Interest Received	383	383	2
Property rental	1,700	1,700	9,350
	<u>2,083</u>	<u>2,083</u>	<u>9,352</u>

Chabad House of Hendon
Notes to the Accounts

6 Other income

	Unrestricted	Total	Total
		2023	2022
	£	£	£
Grants received	6,464	6,464	5,446
	<u>6,464</u>	<u>6,464</u>	<u>5,446</u>

7 Expenditure on raising funds

	Unrestricted	Total	Total
		2023	2022
	£	£	£
<i>Costs of generating voluntary income</i>			
Donations	1,860	1,860	1,346
	<u>1,860</u>	<u>1,860</u>	<u>1,346</u>

8 Expenditure on charitable activities

	Unrestricted	Total	Total
		2023	2022
	£	£	£
<i>Expenditure on charitable activities</i>			
Community events	21,845	21,845	14,999
<i>Governance costs</i>			
	<u>21,845</u>	<u>21,845</u>	<u>14,999</u>

9 Other expenditure

	Unrestricted	Total	Total
		2023	2022
	£	£	£
Bank loan and overdraft interest payable	79	79	50
Employee costs	33,692	33,692	44,270
Motor and travel costs	3,369	3,369	4,341
Premises costs	50,122	50,122	59,569
General administrative costs	4,010	4,010	12,757
Legal and professional costs	15,067	15,067	15,456
	<u>106,339</u>	<u>106,339</u>	<u>136,443</u>

Chabad House of Hendon

Notes to the Accounts

10 Staff costs

	2023	2022
Salaries and wages	26,280	37,635
Social security costs	-	546
	<u>26,280</u>	<u>38,181</u>

No employee received emoluments in excess of £60,000.

The average monthly number of full time equivalent employees during the year was as follows:

	2023	2022
	Number	Number
Administrative	2	2
	<u>2</u>	<u>2</u>

11 Tangible fixed assets

	£	£
Cost or revaluation		
Additions	597	597
At 31 December 2023	<u>597</u>	<u>597</u>
Net book values		
At 31 December 2023	<u>597</u>	<u>597</u>

12 Creditors:

amounts falling due within one year

	2023	2022
	£	£
Bank loans and overdrafts	4,869	-
Trade creditors	-	3,197
Other taxes and social security	2,655	1,939
Other creditors	(3,573)	4,390
Accruals	1,200	1,201
	<u>5,151</u>	<u>10,727</u>

13 Movement in funds

	At 1 January 2023	Incoming resources (including other gains/losses)	Resources expended	At 31 December 2023
	£	£	£	£
Restricted funds:				
Unrestricted funds:				
General funds	25,374	146,011	(130,044)	41,341
Total funds	<u>25,374</u>	<u>146,011</u>	<u>(130,044)</u>	<u>41,341</u>

14 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Fixed assets	597	597
Net current assets	40,744	40,744
	<u>41,341</u>	<u>41,341</u>

15 Reconciliation of net debt

	At 1 January 2023	Cash flows	At 31 December 2023
	£	£	£
Cash and cash equivalents	36,101	9,794	45,895
Bank overdrafts	-	(4,869)	(4,869)
	<u>36,101</u>	<u>4,925</u>	<u>41,026</u>
Net debt	<u>36,101</u>	<u>4,925</u>	<u>41,026</u>

16 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

CHABAD HOUSE OF HENDON

England & Wales - Charity number 1197396

Accounts

Chabad House of Hendon

Charity No. 1197396

Company No. CE027857

Trustees' Report and Unaudited Accounts

31 December 2022

Chabad House of Hendon

Contents

	Pages
Trustees' Annual Report	2 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Accounts	8 to 13

**Chabad House of Hendon
Trustees Annual Report**

The trustees, who are also directors of the charity for the purposes of the Charities Act 2011, present their report with the unaudited financial statements of the charity for the period ended 31 December 2022.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. CE027857

Charity No. 1197396

Registered Office

Chabad Lubavitch House
112-114 Brent Street
London
NW4 2DT

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law. The following Directors and Trustees served during the year:

I. Ben-Ze'ev
D. Cohen (Resigned 31 July 2022)
A. Graham
B. Sovin
Chabad Lubavitch UK

Accountants

Pollock Accounting Ltd
3 - 4 Sentinel Square
London
NW4 2EL

OBJECTIVES AND ACTIVITIES

The Advancement of the Orthodox Jewish Faith in accordance with the principles and teachings of Chabad by facilitating educational, social and welfare activities for the Jewish people that will build and strengthen a meaningful relationship to their heritage. This is also recognised by English law as charitable.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Summary of key activities

Compared to last year, where people felt lonely, vulnerable, and were physically socially isolated, this year by contrast has seen a rise in social get together as our in-person gatherings gradually restarted as soon as lock down regulations were eased up.

Chabad House of Hendon Trustees Annual Report

As a Charity, it was incumbent upon us to ensure that all our members and those who reached out to us were looked after, felt safe and connected. With precautionary measures in place, the Charity offered a sustainable support through online and in person programmes as per Government guideline.

Last year's activities have been impacted by the Covid 19 restrictions that prevailed during the Pandemic.

Braving the uncertainty within the legality of the legislation, the Charity had to be versatile as Covid 19 had an impact on society at its very core.

Public Benefit

The Trustee and its officers have regard to Section 17 of the Charities Act 2011 and the Charity Commission's guidance on public benefit in delivering the charity's various activities and consider that the 'open door' approach when reaching out to beneficiaries across the community reflect and fulfils the Charity's legal obligation to ensure that there is a public benefit in everything that the Charity strives to do.

Our Thanks...

We are grateful to all those who have given so much time and commitment to the advancement of the Charity and its objectives, specifically through the challenging times of the Pandemic. Our team members who have often selflessly put aside their personal needs and worked together to realise some of the Charity's key aspirations and targets.

ACHIEVEMENTS AND PERFORMANCE

In the period until 31 December 2022 our Charity received total income of £178,162 which includes £9,350 from rental income and £163,364 from donations. The total expenditure in the year was £152,788 so the charity had a surplus of £25,374.

Chabad of Hendon provided Jewish Educational classes, cultural resources, welfare resources and religious services in and around Hendon. Our events and programmes have continued to grow in popularity and attendance. Including hosting regular Festive meals and regular events.

We have proudly hosted over 2,000 people at our various programmes and events from a wide variety of backgrounds and social economics situations.

All our activities are in accordance with our Charity guidelines and promotes kindness, non-Judgemental open-door policy, respect to one another, family unity, charity, and peace.

Adult Education

Our mission is to make Jewish knowledge accessible and personally meaningful to everyone regardless of background or affiliation, through classes and one to one learning and utilises multimedia in an array of approaches to captivate, educate and to emotionally stimulate all kind of minds in a vibrant Jewish learning experience. Normally those classes are held in in person at our centre however due to the Lockdown rules, we continued the classes online via Zoom.

Chabad House of Hendon
Trustees Annual Report

The charity has also undertaken events such as:

Regular learning classes held on a weekly basis.

Welfare assistance to the local community - In a thoughtful and discreet manner, we provide community welfare assistance which includes providing financial support to needy families and a listening ear when required.

Throughout the year the Synagogue celebrates the Jewish festivals such as:

- A family Communal Seuda at Purim.
- The distribution of Shmura Matzos to families.
- The Annual Communal Seder at Pesach.
- A communal barbecue at Lag B Omer 2022.
- A communal Sukkah in Sentinel Square for Sukkot.
- The Annual Simchas Beis Hashoeva with a Fire Eater and Magician attracted several hundred people throughout the evening.
- A special Kiddushim with the Chosson Torah, Chosson Bereshis, Rabbi Meyer Amaar and Rabbi David Obermeister.

The charity also hosted a Pre Chanukah ladies event entitled Mosaics and Menorahs which was attended by 35 ladies. This was a joint event with Mill Hill Chabad House.

Installed Menorahs in 6 locations including Hendon Town Hall. Our flagship Giant Menorah was at Brent Cross Shopping Centre which is a highlight of Chanukah for many of the community.

FINANCIAL REVIEW

As at the year end the Charity had unrestricted reserves of £25,374 which the Charity believes is sufficient to continue running its day to day activities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Chabad House of Hendon is a CIO that was established on 7 January 2022. The objectives of the charity are the advancement of Orthodox Jewish education and faith in accordance with the principles and teachings of Chabad in such ways as are exclusively charitable in English Law and in particular but not exclusively providing services to Jewish people living in the Hendon area.

Signed on behalf of the board



I. Ben-Ze'ev

Trustee

03 August 2023

Chabad House of Hendon
Independent Examiners Report

Independent Examiner's Report to the trustees of Chabad House of Hendon

I report to the charity trustees on my examination of the financial statements of Chabad House of Hendon for the period ended 31 December 2022 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

Having satisfied myself that the financial statements of the charity are not required to be audited and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

- accounting records were not kept in accordance with section 130 of the 2011 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the Charities SORP (FRS 102).

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



David Pollock FCMA
Chartered Institute of Management Accountant
Pollock Accounting Ltd
3 - 4 Sentinel Square
London
NW4 2EL
03 August 2023

Chabad House of Hendon
Statement of Financial Activities
for the period ended 31 December 2022

		Unrestricted	Total funds
		funds	2022
	Notes	2022	2022
		£	£
Income and endowments			
from:			
Donations and legacies	3	163,364	163,364
Investments	4	9,352	9,352
Other	5	5,446	5,446
Total		178,162	178,162
Expenditure on:			
Raising funds	6	1,346	1,346
Charitable activities	7	14,999	14,999
Other	8	136,443	136,443
Total		152,788	152,788
Net income		25,374	25,374
Net income before other gains/(losses)		25,374	25,374
Net movement in funds		25,374	25,374
Total funds carried forward		25,374	25,374

**Chabad House of Hendon
Balance Sheet**

at 31 December 2022

Company No.	CE027857	Notes	2022
			£
Current assets			
Cash at bank and in hand			36,101
			<u>36,101</u>
Creditors: Amount falling due within one year	10		(10,727)
			<u>25,374</u>
Net current assets			25,374
Total assets less current liabilities			<u>25,374</u>
Net assets excluding pension asset or liability			25,374
Total net assets			<u>25,374</u>
The funds of the charity			
Unrestricted funds			
General funds	11		25,374
			<u>25,374</u>
Total funds			<u>25,374</u>

Approved by the board on 03 August 2023

And signed on its behalf by:

I. Ben-Ze'ev
Trustee
03 August 2023

for the period ended 31 December 2022

1 Accounting policies

Basis of preparation

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 Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Restricted funds These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Chabad House of Hendon

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Chabad House of Hendon
Notes to the Accounts

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The charity is a Charitable Incorporated Organisation ("CIO").

3 Income from donations and legacies

	Unrestricted	Total
	£	2022
	£	£
Donations	163,364	163,364
	<u>163,364</u>	<u>163,364</u>

Chabad House of Hendon
Notes to the Accounts

4 Income from investments

	Unrestricted	Total 2022
	£	£
Interest Received	2	2
Property rental	9,350	9,350
	<u>9,352</u>	<u>9,352</u>

5 Other income

	Unrestricted	Total 2022
	£	£
Grants received	5,446	5,446
	<u>5,446</u>	<u>5,446</u>

6 Expenditure on raising funds

	Unrestricted	Total 2022
	£	£
<i>Costs of generating voluntary income</i>		
Donations	1,346	1,346
	<u>1,346</u>	<u>1,346</u>

7 Expenditure on charitable activities

	Unrestricted	Total 2022
	£	£
<i>Expenditure on charitable activities</i>		
Community events	14,999	14,999
	<u>14,999</u>	<u>14,999</u>

Chabad House of Hendon
Notes to the Accounts

8 Other expenditure

	Unrestricted	Total
	£	2022
	£	£
Bank loan and overdraft interest payable	50	50
Employee costs	44,270	44,270
Motor and travel costs	4,341	4,341
Premises costs	59,569	59,569
General administrative costs	12,757	12,757
Legal and professional costs	15,456	15,456
	<u>136,443</u>	<u>136,443</u>

9 Staff costs

	2022
Salaries and wages	37,635
Social security costs	546
	<u>38,181</u>

No employee received emoluments in excess of £60,000.

The average monthly number of full time equivalent employees during the year was as follows:

	2022
	Number
Administrative	2
	<u>2</u>

10 Creditors:

amounts falling due within one year

	2022
	£
Trade creditors	3,197
Other taxes and social security	1,939
Other creditors	4,390
Accruals	1,201
	<u>10,727</u>

Chabad House of Hendon
Notes to the Accounts

11 Movement in funds

	Incoming resources (including other gains/losses) £	Resources expended £	At 31 December 2022 £
Restricted funds:			
Unrestricted funds:			
General funds	178,162	(152,788)	25,374
Total funds	<u>178,162</u>	<u>(152,788)</u>	<u>25,374</u>

12 Analysis of net assets between funds

	Unrestricted funds £	Total £
Net current assets	25,374	25,374
	<u>25,374</u>	<u>25,374</u>

13 Reconciliation of net debt

	Cash flows £	At 31 December 2022 £
Cash and cash equivalents	36,101	36,101
	<u>36,101</u>	<u>36,101</u>
Net debt	<u>36,101</u>	<u>36,101</u>