

CHABAD LUBAVITCH BRICKET WOOD & DISTRICTS

England & Wales · Charity number 1198884

Details

Status Registered

Legal form CIO

Registered 2022-05-10

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

Contact

Address The Bluebells
Station Road
Bricket Wood
St. Albans
AL2 3PQ

Phone 01923604998

Email rabbi@JewishBricketWood.org

Website www.JewishBricketWood.org

Activities

Objects: (1) THE ADVANCEMENT AND PROMOTION OF THE ORTHODOX JEWISH FAITH IN BRICKET WOOD AND THE SURROUNDING AREAS THROUGH THE HOLDING OF PRAYER MEETINGS, PASTORAL CARE, LECTURES, PUBLIC CELEBRATION OF RELIGIOUS FESTIVALS, PRODUCING AND/OR DISTRIBUTING LITERATURE ON JEWISH RELIGIOUS TEXTS, CUSTOM AND PRACTICE FOLLOWING THE PRINCIPLES OF CHABAD LUBAVITCH; AND (2) THE ADVANCEMENT OF PUBLIC EDUCATION INCLUDING EDUCATION IN THE ORTHODOX JEWISH FAITH BY PROVIDING FACILITIES FOR THE STUDY OF AND INSTRUCTIONS IN JEWISH RELIGIOUS TEXTS, TEACHINGS, CUSTOMS AND PRACTICES OF THE ORTHODOX JEWISH FAITH; AND (3) BY THE PROVISION OF ITEMS, FINANCIALS AND PRACTICAL ASSISTANCE IN PARTICULAR BUT NOT EXCLUSIVELY TO PERSONS OF THE JEWISH FAITH IN BRICKET WOOD AND THE SURROUNDING AREAS WHO ARE IN NEED OF ASSISTANCE TO PREVENT OR RELIEF POVERTY.

Activities: Provide places of worship through prayers, raise awareness and understanding of religious beliefs and pastoral care. Education such as out-of-school education, adult classes, these are not limited to the advancement of religion to the Jewish faith. The prevention or relief of poverty or financial hardship, providing items or services to individuals in need of relief of poverty.

Classification

- **How:** Provides Other Finance, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** Children/young People, Elderly/old People, People Of A Particular Ethnic Or Racial Origin

Geography

- Hertfordshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-05-08	£42,761	£40,871	-	-
2024-05-08	£30,491	£41,634	-	-
2023-05-08	£21,667	£20,251	-	-

Trustees

Name	Role	Appointed
Zvi Brooks	Chair	2022-05-21
Brian John Grossman		2022-10-12
Rabbi Ephraim Levine		2022-05-21
Rabbi Leivi Sudak		2022-05-21

Accounts

CHABAD LUBAVITCH BRICKET WOOD & DISTRICTS
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 8 MAY 2025

CHABAD LUBAVITCH BRICKET WOOD & DISTRICTS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Zvi Brooks Brian John Grossman Rabbi Ephraim Levine Rabbi Leivi Sudak
Principal address	The Bluebells Station Road St Albans Herts AL2 3PQ
Independent examiner	Sobell Rhodes LLP The Kinetic Centre Theobald Street Borehamwood WD6 4PJ

CHABAD LUBAVITCH BRICKET WOOD & DISTRICTS

CONTENTS

	Page
Trustees' Report	1-5
Statement of trustees' responsibilities	6
Independent examiner's report	7
Statement of financial activities	8
Balance sheet	9
Notes to the financial statements	10-16

CHABAD LUBAVITCH BRICKET WOOD DISTRICTS

TRUSTEES' REPORT

FOR THE YEAR ENDED 8 MAY 2025

The trustees present their annual report and financial statements for the year ended 8 May 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

The charity was set up as a Charitable Incorporated Organisation on 10 May 2022 for (1) the advancement and promotion of the Orthodox Jewish faith in Bricket Wood and the surrounding areas through the holding of prayer meetings, pastoral care, lectures, public celebration of religious festivals, producing and/or distributing literature on Jewish religious texts, custom and practice following the principles of Chabad Lubavitch; and (2) the advancement of public education including education in the Orthodox Jewish faith by providing facilities for the study of and instructions in Jewish religious texts, teachings, customs and practices of the Orthodox Jewish faith; and (3) by the provision of items, financials and practical assistance in particular, but not exclusively to persons of the Jewish faith in Bricket Wood and the surrounding areas who are in need of assistance to prevent or relieve poverty.

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

Achievements and performance

Throughout the past year we have made significant progress in fulfilling our charitable objectives. Our programs and activities have encompassed both religious and spiritual services, as well as cultural and social initiatives that are inclusive and accessible to all.

The trustees have diligently reviewed the objectives and activities of our charity to ensure they remain aligned with our core aims. This review process has been guided by the Charity Commission's general guidance on public benefit and its supplementary guidance on the advancement of religion for public benefit. By maintaining a strong commitment to these principles, we have continued to promote Jewish worship, education and welfare while supporting those in need. During the year we did this as follows:

Community Welfare and Support

One of our primary objectives is to provide financial, practical and social assistance to individuals and families facing hardship, ensuring that no one is left without essential support. Over the past year we have expanded our efforts to reach more people in need.

CHABAD LUBAVITCH BRICKET WOOD DISTRICTS

TRUSTEES' REPORT

FOR THE YEAR ENDED 8 MAY 2025

In line with our objective to provide assistance in preventing or relieving poverty, we distributed over 250 Purim food packages, ensuring that Jewish families in the area could celebrate the festival with joy and dignity.

The weekly care package initiative, which includes freshly baked challah and food essentials, has been a key element in supporting those facing hardship, particularly the elderly or those who need a bit of uplift.

Additionally, when members of our community experienced bereavement, we provided practical and emotional support. In accordance with promoting Jewish pastoral care, we reached out to families in mourning, ensuring that they felt the embrace of the community during challenging times.

Community Building

A strong and engaged Jewish community is central to fulfilling our objective of promoting the Orthodox Jewish faith. Throughout the year we have organised large-scale public events, prayer meetings and Shabbat gatherings, all aimed at reinforcing Jewish identity and unity.

The Bricket Wood Grand Menorah Lighting exemplified our commitment to the public celebration of religious festivals and brought together over one hundred participants, including from the wider community. This event fostered a strong sense of Jewish pride and community connection.

Our weekly Friday Night Soup & Scotch gatherings served as a cornerstone for social engagement. These gatherings have played a crucial role in social inclusion, ensuring that individuals from all backgrounds, including those who may feel isolated, could come together in a warm and welcoming environment.

The launch of the Club 13 Bar Mitzvah Program further supports our objective of advancing Jewish education and bringing communities together as Club 13 joined together with neighbouring communities, such as Radlett and Bushey. Through structured learning and mitzvah projects young boys prepared for their Jewish coming of age in a meaningful and engaging way.

Jewish Festivals Celebrations

Publicly celebrating Jewish festivals is a core aspect of our objectives. By hosting large-scale holiday events we ensure that Jewish traditions are accessible to all, regardless of background or affiliation.

CHABAD LUBAVITCH BRICKET WOOD DISTRICTS

TRUSTEES' REPORT

FOR THE YEAR ENDED 8 MAY 2025

For Shavuot we held an all-night study session, fulfilling our objective of advancing Jewish education. The public reading of the ten commandments was attended by families and individuals. Purim 2025 was another incredible success. The Purim Party and Family Purim Celebration, attended by well over one hundred people, promoted Jewish observance and community connection in an engaging and joyous manner. Another highlight was our first ever Passover Communal Seder, which brought together individuals and families to celebrate Passover in a meaningful way, particularly those who may not have had the means or ability to host their own Seders.

The Mishloach Manot gift-giving project, led by Club 13 boys, directly aligned with our charitable objectives by ensuring that Jewish families in financial need could still partake in the mitzvah of Purim.

Jewish Women Connect

The Jewish Women Connect (JWC) program has played a significant role in promoting Jewish faith, education and community involvement. The Challah Bake in October brought Jewish women together for an evening of learning, connection and tradition, reinforcing their Jewish identity. Similarly, the Canvas Painting event in March integrated Jewish themes and discussions, promoting community and social engagement.

Family Programs

Jewish family life is at the heart of our mission and our family-oriented programs have successfully promoted bringing families and communities together in line with our objectives.

During the High Holidays we ensured that families could participate meaningfully by providing a dedicated children's marquee, allowing younger members to experience Jewish tradition in an engaging and age-appropriate way. Additionally, during our events, we provided a selection of board games, toys and recreational facilities, such as trampolines and swing sets, to cater for families.

Classes and Lectures

Education remains a cornerstone of our mission, fulfilling our objective to advance public education in customs and practices. Throughout the year we have provided a range of Torah classes, discussions and learning opportunities for both adults and children.

The Mentch Club, a monthly men's discussion group, has provided a platform for young professionals to engage in learning and explore meaningful discussions on Torah perspectives and modern-day dilemmas. Topics such as 'Is Religion a Choice?' and 'What is the evil eye?' encouraged thought-provoking conversations and deep engagement with Jewish teachings.

CHABAD LUBAVITCH BRICKET WOOD DISTRICTS

TRUSTEES' REPORT

FOR THE YEAR ENDED 8 MAY 2025

For younger members our **Club 13 Bar Mitzvah Program** continued to provide structured learning sessions, empowering boys approaching their Bar Mitzvah to develop a deeper connection to their Jewish identity and responsibilities.

Religious Services

Providing opportunities for Jewish worship is a fundamental aspect of our objective to promote the Orthodox Jewish faith. Our weekly and festival prayer services have continued to serve as a pillar of religious life in Bricket Wood, fostering spirituality, community engagement and Jewish continuity.

Our weekly Friday night and Shabbat day services have created a welcoming environment where community members come together for prayer, song and inspiration. These services, particularly the Once-a-Month Shabbat Minyan, have encouraged greater attendance and communal participation. Other religious services this year included the High Holiday Services, with record attendance, ensuring every Jew in the community could experience the transformative power of the Jewish New Year. The Tefillin Drive brought men together for morning tefillin and bagel breakfasts, creating a space for meaningful Jewish engagement.

These services have strengthened Jewish faith and identity in Bricket Wood, ensuring that every community member, regardless of background or level of observance, feels welcomed and included in Jewish life.

Conclusion

Through a combination of worship, education, community support and outreach, Chabad Lubavitch of Bricket Wood has successfully upheld its charitable objectives over the past year. We express our gratitude to the trustees, volunteers and community members whose support and involvement have made these achievements possible. As we move forward we remain committed to expanding our programs, strengthening Jewish life and ensuring that every Jew in Bricket Wood feels welcomed, supported and engaged in their faith.

Financial review

In the view of the trustees the funds of the charity are sufficient for its purposes. Income increased in the year to £42,761, and expenditure decreased to £41,634, resulting in a surplus of £1,890.

CHABAD LUBAVITCH BRICKET WOOD DISTRICTS

TRUSTEES' REPORT

FOR THE YEAR ENDED 8 MAY 2025

Structure, governance and management

The charity is a registered charity, number 1198884 and is constituted under a CIO - Foundation.

The trustees who served during the year and up to the date of signature of the financial statements were:

Zvi Brooks

Brian John Grossman

Rabbi Ephraim Levine

Rabbi Leivi Sudak

New trustees are recruited by the existing trustees as and when considered necessary.

The trustees' report was approved by the Board of Trustees.

Zvi Brooks

Trustee



799C0000-2500-3672-DB68-08DE7B83C31F

Date:

06/03/2026

799C0000-2500-3672-DB68-08DE7B83C31F

CHABAD LUBAVITCH BRICKET WOOD DISTRICTS

TRUSTEES' REPORT

FOR THE YEAR ENDED 8 MAY 2025

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

The law applicable to charities in England and Wales 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 year.

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 operation.

The trustees are responsible for keeping sufficient 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 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.

CHABAD LUBAVITCH BRICKET WOOD DISTRICTS

INDEPENDENT EXAMINER'S REPORT

FOR THE YEAR ENDED 8 MAY 2025

I report to the trustees on my examination of the financial statements of Chabad Lubavitch Bricket Wood & Districts (the charity) for the year ended 8 May 2025.

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.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements 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 now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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 Charities Act 2011.
- (2) the financial statements do not accord with those records; or
- (3) the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Jeremy Leboff FCCA

Sobell Rhodes LLP

The Kinetic Centre

Theobald Street

Borehamwood

Hertfordshire

WD6 4PJ

Jeremy Leboff FCCA

799C0000-2500-3672-DC39-B8DE7B83C31F

Date: **08/03/2026**

799C0000-2500-3672-DC39-B8DE7B83C31F

CHABAD LUBAVITCH BRICKET WOOD DISTRICTS

STATEMENT OF FINANCIAL ACTIVITIES

INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 8 MAY 2025

		Unrestricted funds 2025 £	Unrestricted funds 2024 £
	Notes		
Income from:			
Donations and legacies	3	42,761	30,491
Total income		42,761	30,491
Expenditure on:			
Charitable activities	4	37,841	39,486
Other expenditure	5	3,031	2,148
Total expenditure		40,871	41,634
Net income / (expenditure) and movement in funds		1,890	- 11,143
Reconciliation of funds:			
Fund balances at 9 May 2024		- 9,727	1,416
Fund balances at 8 May 2025		- 7,837	- 9,727

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

CHABAD LUBAVITCH BRICKET WOOD DISTRICTS

BALANCE SHEET

FOR THE YEAR ENDED 8 MAY 2025

		2025		2024	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	9		1,489		800
Current assets					
Cash at bank and in hand		2,987		2,586	
Debtors	10	1,922			
Creditors:					
Amounts falling due within one year	11	- 14,234		- 13,113	
Net current (liabilities)/assets			- 9,325		- 10,527
Total assets less current liabilities			- 7,837		- 9,727
The funds of the charity					
Unrestricted funds	13	- 7,837		- 9,727	
			- 7,837		- 9,727

The financial statements were approved by the trustees on _____


 799C0000-2500-3672-D079-88DE7B83C31F
 Zvi Brooks
 Trustee

06/03/2026

799C0000-2500-3672-D079-88DE7B83C31F


 799C0000-2500-3672-D083-88DE7B83C31F
 Brian John Grossman
 Trustee

08/03/2026

799C0000-2500-3672-DC39-88DE7B83C31F

CHABAD LUBAVITCH BRICKET WOOD DISTRICTS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 8 MAY 2025

1 Accounting policies

Charity information

Chabad Lubavitch Bricket Wood & Districts is a registered charity, number 1198884.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

CHABAD LUBAVITCH BRICKET WOOD DISTRICTS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 8 MAY 2025

1 Accounting policies

(Continued)

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings

10% per annum on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset and is recognised in the statement of financial activities.

CHABAD LUBAVITCH BRICKET WOOD DISTRICTS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 8 MAY 2025

1 Accounting policies

(Continued)

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

CHABAD LUBAVITCH BRICKET WOOD DISTRICTS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 8 MAY 2025

3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	42,761	29,691
Grants	-	800
	<u>42,761</u>	<u>30,491</u>

4 Expenditure on charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Direct costs		
Sabbath and festival events	13,484	21,766
Rent	6,000	6,000
Burial costs	2,622	-
Celebrants	-	7,000
Salaries	6,000	-
Employers NIC	12	-
Synagogue upkeep	4,944	1,594
Insurance	828	803
Office and administrative expenses	3,950	2,323
	<u>37,841</u>	<u>39,486</u>

5 Other expenditure

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Advertising	547	974
Professional fees	-	96
Travel	517	-
Accountancy fees	1,033	30
Bank charges	637	948
Depreciation	297	100
	<u>3,031</u>	<u>2,148</u>

CHABAD LUBAVITCH BRICKET WOOD DISTRICTS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 8 MAY 2025

6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

7 Employees

Number of employees during the year : 1 (2024 : 1)

8 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

9 Tangible fixed assets

**Fixtures and
fittings**
£

Cost

At 9 May 2024 996

Additions 986

At 8 May 2025 1982

Depreciation and impairment

At 9 May 2024 196

Depreciation charged in the year 297

At 8 May 2025 493

Carrying amount

At 8 May 2025 1,489

At 8 May 2024 800

CHABAD LUBAVITCH BRICKET WOOD DISTRICTS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 8 MAY 2025

10	Debtors	2025	2024
		£	£
	Prepayments	1,922	-
		<u>1,922.00</u>	<u>-</u>

11	Creditors: amounts falling due within one year	2025	2024
		£	£
	Trade Creditors	1,844	-
	Other Creditors	12,378	12,733
	Accruals and deferred income	-	380
	Social Security and other Taxes	12	-
		<u>14,234</u>	<u>13,113</u>

12 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

FOR THE YEAR ENDED 8 MAY 2025

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 9 May	Incoming	Resources	At 8 May
	2024	resources	expended	2025
	£	£	£	£
General funds	(9,727)	42,761	(40,871)	(7,837)
Previous period:	At 9 May	Incoming	Resources	At 8 May
	2023	resources	expended	2024
General funds	1,416	30,491	(41,634)	(9,727)

Accounts

CHABAD LUBAVITCH BRICKET WOOD & DISTRICTS
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 8 MAY 2024

CHABAD LUBAVITCH BRICKET WOOD & DISTRICTS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Zvi Brooks
Brian John Grossman
Rabbi Ephraim Levine
Rabbi Leivi Sudak

Principal address

The Bluebells
Station Road
St Albans
Herts
AL2 3PQ

Independent examiner

Robinson Stewart & Co.
7 Granard Business Centre
Bunns Lane
Mill Hill
London
NW7 2DQ

CHABAD LUBAVITCH BRICKET WOOD & DISTRICTS

CONTENTS

	Page
Trustees' report	1 - 3
Statement of trustees' responsibilities	4
Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 12

CHABAD LUBAVITCH BRICKET WOOD & DISTRICTS

TRUSTEES' REPORT

FOR THE YEAR ENDED 8 MAY 2024

The trustees present their annual report and financial statements for the year ended 8 May 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

The charity was set up as a Charitable Incorporated Organisation on 10 May 2022 for (1) the advancement and promotion of the Orthodox Jewish faith in Bricket Wood and the surrounding areas through the holding of prayer meetings, pastoral care, lectures, public celebration of religious festivals, producing and/or distributing literature on Jewish religious texts, custom and practice following the principles of Chabad Lubavitch; and (2) the advancement of public education including education in the Orthodox Jewish faith by providing facilities for the study of and instructions in Jewish religious texts, teachings, customs and practices of the Orthodox Jewish faith; and (3) by the provision of items, financials and practical assistance in particular, but not exclusively to persons of the Jewish faith in Bricket Wood and the surrounding areas who are in need of assistance to prevent or relieve poverty.

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

Achievements and performance

Throughout the past year we have made significant progress in fulfilling our charitable objectives. Our programs and activities have encompassed both religious and spiritual services, as well as cultural and social initiatives that are inclusive and accessible to all.

The trustees have diligently reviewed the objectives and activities of our charity to ensure they remain aligned with our core aims. This review process has been guided by the Charity Commission's general guidance on public benefit and its supplementary guidance on the advancement of religion for public benefit. By maintaining a strong commitment to these principles, we have continued to promote Jewish worship, education and welfare while supporting those in need. During the year we did this as follows:

Community Welfare and Support

One of our primary objectives is to provide financial, practical and social assistance to individuals and families facing hardship, ensuring that no one is left without essential support. Over the past year we have expanded our efforts to reach more people in need.

In line with our objective to provide assistance in preventing or relieving poverty, we distributed over 250 Purim food packages, ensuring that Jewish families in the area could celebrate the festival with joy and dignity.

The weekly care package initiative, which includes freshly baked challah and food essentials, has been a key element in supporting those facing hardship, particularly the elderly or those who need a bit of uplift.

Additionally, when members of our community experienced bereavement, we provided practical and emotional support. In accordance with promoting Jewish pastoral care, we reached out to families in mourning, ensuring that they felt the embrace of the community during challenging times.

Community Building

A strong and engaged Jewish community is central to fulfilling our objective of promoting the Orthodox Jewish faith. Throughout the year we have organised large-scale public events, prayer meetings and Shabbat gatherings, all aimed at reinforcing Jewish identity and unity.

The Bricket Wood Grand Menorah Lighting exemplified our commitment to the public celebration of religious festivals and brought together over one hundred participants, including from the wider community. This event fostered a strong sense of Jewish pride and community connection.

CHABAD LUBAVITCH BRICKET WOOD & DISTRICTS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 8 MAY 2024

Our weekly Friday Night Soup & Scotch gatherings served as a cornerstone for social engagement. These gatherings have played a crucial role in social inclusion, ensuring that individuals from all backgrounds, including those who may feel isolated, could come together in a warm and welcoming environment.

The launch of the Club 13 Bar Mitzvah Program further supports our objective of advancing Jewish education and bringing communities together as Club 13 joined together with neighbouring communities, such as Radlett and Bushey. Through structured learning and mitzvah projects young boys prepared for their Jewish coming of age in a meaningful and engaging way.

Jewish Festivals Celebrations

Publicly celebrating Jewish festivals is a core aspect of our objectives. By hosting large-scale holiday events we ensure that Jewish traditions are accessible to all, regardless of background or affiliation.

For Shavuot we held an all-night study session, fulfilling our objective of advancing Jewish education. The public reading of the ten commandments was attended by families and individuals. Purim 2024 was another incredible success. The Purim Party and Family Purim Celebration, attended by well over one hundred people, promoted Jewish observance and community connection in an engaging and joyous manner. Another highlight was our first ever Passover Communal Seder, which brought together individuals and families to celebrate Passover in a meaningful way, particularly those who may not have had the means or ability to host their own Seders.

The Mishloach Manot gift-giving project, led by Club 13 boys, directly aligned with our charitable objectives by ensuring that Jewish families in financial need could still partake in the mitzvah of Purim.

Jewish Women Connect

The Jewish Women Connect (JWC) program has played a significant role in promoting Jewish faith, education and community involvement. The Challah Bake in October brought Jewish women together for an evening of learning, connection and tradition, reinforcing their Jewish identity. Similarly, the Canvas Painting event in March integrated Jewish themes and discussions, promoting community and social engagement.

Family Programs

Jewish family life is at the heart of our mission and our family-oriented programs have successfully promoted bringing families and communities together in line with our objectives.

During the High Holidays we ensured that families could participate meaningfully by providing a dedicated children's marquee, allowing younger members to experience Jewish tradition in an engaging and age-appropriate way. Additionally, during our events, we provided a selection of board games, toys and recreational facilities, such as trampolines and swing sets, to cater for families.

Classes and Lectures

Education remains a cornerstone of our mission, fulfilling our objective to advance public education in customs and practices. Throughout the year we have provided a range of Torah classes, discussions and learning opportunities for both adults and children.

The Mentch Club, a monthly men's discussion group, has provided a platform for young professionals to engage in learning and explore meaningful discussions on Torah perspectives and modern-day dilemmas. Topics such as 'Is Religion a Choice?' and 'What is the evil eye?' encouraged thought-provoking conversations and deep engagement with Jewish teachings.

For younger members our **Club 13 Bar Mitzvah Program** continued to provide structured learning sessions, empowering boys approaching their Bar Mitzvah to develop a deeper connection to their Jewish identity and responsibilities.

CHABAD LUBAVITCH BRICKET WOOD & DISTRICTS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 8 MAY 2024

Religious Services

Providing opportunities for Jewish worship is a fundamental aspect of our objective to promote the Orthodox Jewish faith. Our weekly and festival prayer services have continued to serve as a pillar of religious life in Bricket Wood, fostering spirituality, community engagement and Jewish continuity.

Our weekly Friday night and Shabbat day services have created a welcoming environment where community members come together for prayer, song and inspiration. These services, particularly the Once-a-Month Shabbat Minyan, have encouraged greater attendance and communal participation. Other religious services this year included the **High Holiday Services**, with record attendance, ensuring every Jew in the community could experience the transformative power of the Jewish New Year. The **Tefillin Drive** brought men together for morning tefillin and bagel breakfasts, creating a space for meaningful Jewish engagement.

These services have strengthened Jewish faith and identity in Bricket Wood, ensuring that every community member, regardless of background or level of observance, feels welcomed and included in Jewish life.

Conclusion

Through a combination of worship, education, community support and outreach, Chabad Lubavitch of Bricket Wood has successfully upheld its charitable objectives over the past year. We express our gratitude to the trustees, volunteers and community members whose support and involvement have made these achievements possible. As we move forward we remain committed to expanding our programs, strengthening Jewish life and ensuring that every Jew in Bricket Wood feels welcomed, supported and engaged in their faith.

Financial review

In the view of the trustees the funds of the charity are sufficient for its purposes.

Income increased in the year to £30,491, although expenditure increased to £41,634, resulting in a deficit of £11,143.

Structure, governance and management

The charity is a registered charity, number 1198884 and is constituted under a CIO - Foundation.

The trustees who served during the year and up to the date of signature of the financial statements were:

Zvi Brooks

Brian John Grossman

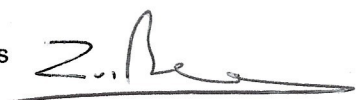
Rabbi Ephraim Levine

Rabbi Leivi Sudak

New trustees are recruited by the existing trustees as and when considered necessary.

The trustees' report was approved by the Board of Trustees.

Zvi Brooks
Trustee



19 February 2025

CHABAD LUBAVITCH BRICKET WOOD & DISTRICTS

STATEMENT OF TRUSTEES' RESPONSIBILITIES **FOR THE YEAR ENDED 8 MAY 2024**

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

The law applicable to charities in England and Wales 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 year.

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 operation.

The trustees are responsible for keeping sufficient 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 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.

CHABAD LUBAVITCH BRICKET WOOD & DISTRICTS

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF CHABAD LUBAVITCH BRICKET WOOD & DISTRICTS

I report to the trustees on my examination of the financial statements of Chabad Lubavitch Bricket Wood & Districts (the charity) for the year ended 8 May 2024.

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.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements 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 now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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 Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

John S Robinson FCA
Robinson Stewart & Co.
Chartered Accountants
7 Granard Business Centre
Bunns Lane
Mill Hill
London
NW7 2DQ

19 February 2025

CHABAD LUBAVITCH BRICKET WOOD & DISTRICTS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 8 MAY 2024

	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Income from:			
Donations and legacies	3	30,491	21,667
		<u>30,491</u>	<u>21,667</u>
Total income			
Expenditure on:			
Charitable activities	4	41,634	18,920
		<u>41,634</u>	<u>18,920</u>
Total expenditure			
		<u>(11,143)</u>	<u>2,747</u>
Net income/(expenditure) and movement in funds			
Reconciliation of funds:			
Fund balances at 9 May 2023		1,416	-
		<u>(9,727)</u>	<u>2,747</u>
Fund balances at 8 May 2024			

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

CHABAD LUBAVITCH BRICKET WOOD & DISTRICTS

BALANCE SHEET

AS AT 8 MAY 2024

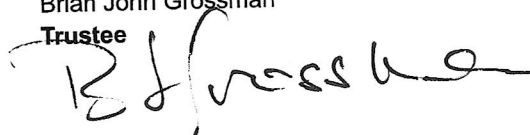
	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	9		800		900
Current assets					
Cash at bank and in hand		2,586		2,517	
Creditors: amounts falling due within one year	10	(13,113)		(2,001)	
Net current (liabilities)/assets			(10,527)		516
Total assets less current liabilities			(9,727)		1,416
The funds of the charity					
Unrestricted funds	11		(9,727)		1,416
			(9,727)		1,416

The financial statements were approved by the trustees on 19 February 2025

Zvi Brooks
Trustee



Brian John Grossman
Trustee



CHABAD LUBAVITCH BRICKET WOOD & DISTRICTS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 8 MAY 2024

1 Accounting policies

Charity information

Chabad Lubavitch Bricket Wood & Districts is a registered charity, number 1198884.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

CHABAD LUBAVITCH BRICKET WOOD & DISTRICTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 8 MAY 2024

1 Accounting policies

(Continued)

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings 10% per annum on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and gifts	29,691	20,867
Grants	800	800
	<u>30,491</u>	<u>21,667</u>

CHABAD LUBAVITCH BRICKET WOOD & DISTRICTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 8 MAY 2024

4 Expenditure on charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Direct costs	21,766	5,755
Sabbath and festival events	6,000	6,000
Rent	7,000	4,000
Celebrants	1,594	1,101
Synagogue upkeep	803	307
Insurance	2,323	1,757
Office and administrative expenses		
	<u>39,486</u>	<u>18,920</u>

5 Other expenditure

	2024 £	2023 £
Advertising	974	513
Professional fees	96	192
Accountancy fees	30	350
Bank charges	948	180
Depreciation	100	96
	<u>2,148</u>	<u>1,331</u>

6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

7 Employees

There were no employees during the year (2023 - none).

8 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

CHABAD LUBAVITCH BRICKET WOOD & DISTRICTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 8 MAY 2024

9	Tangible fixed assets	Fixtures and fittings £
	Cost	
	At 9 May 2023	996
	At 8 May 2024	996
	Depreciation and impairment	
	At 9 May 2023	96
	Depreciation charged in the year	100
	At 8 May 2024	196
	Carrying amount	
	At 8 May 2024	800
	At 8 May 2023	900

10	Creditors: amounts falling due within one year	2024 £	2023 £
	Other creditors	12,733	1,651
	Accruals and deferred income	380	350
		13,113	2,001

11 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 9 May 2023 £	Incoming resources £	Resources expended At 8 May 2024 £	£
General funds	1,416	30,491	(41,634)	(9,727)
Previous period:	At 9 May 2022	Incoming resources £	Resources expended At 8 May 2023 £	£
General funds	-	21,667	(18,920)	2,747

CHABAD LUBAVITCH BRICKET WOOD & DISTRICTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) **FOR THE YEAR ENDED 8 MAY 2024**

12 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

Accounts

CHABAD LUBAVITCH BRICKET WOOD & DISTRICTS

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 8 MAY 2023

CHABAD LUBAVITCH BRICKET WOOD & DISTRICTS

CONTENTS

	Page
Reference and administrative details of the Charity, its Trustees and advisers	1
Trustees' report	2 - 8
Statement of financial activities	9
Balance sheet	10
Notes to the financial statements	11 - 14

CHABAD LUBAVITCH BRICKET WOOD & DISTRICTS

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE PERIOD ENDED 8 MAY 2023

Trustees	Zvi Brooks, Chair (appointed 21 May 2022) Brian John Grossman, Trustee (appointed 12 October 2022) Ephraim Levine, Trustee (appointed 21 May 2022) Leivi Sudak, Trustee (appointed 21 May 2022)
Charity registered number	1198884
Principal office	The Bluebells Station Road St Albans AL2 3PQ
Accountants	Wolffe Accountancy Services Ltd 34 Braydon Road London N16 6QB

CHABAD LUBAVITCH BRICKET WOOD & DISTRICTS

TRUSTEES' REPORT FOR THE PERIOD ENDED 8 MAY 2023

The Trustees present their annual report together with the financial statements of the Chabad Lubavitch Bricket Wood & Districts for the period 10 May 2022 to 8 May 2023.

Objectives and activities

● Policies and objectives

This charity was set as a Charitable Incorporated Organisation - Foundation on 10 May 2022 to advance the Orthodox Jewish faith in Bricket Wood and surrounding areas, to advance public education including education in the Orthodox Jewish faith through providing study facilities, and to provide financial and practical assistance where needed to Bricket Wood and surrounding areas.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

TRUSTEES' REPORT (CONTINUED)
FOR THE PERIOD ENDED 8 MAY 2023

(continued)

● **Review of objectives**

We are pleased to present our end-of-year report of activities for the period of 2022-2023, marking our first formal year as a registered charity. Throughout this year, we have made significant progress in fulfilling our charitable aims and objectives, which revolve around promoting Jewish worship, education, community welfare, and social support. Our activities encompass both religious and spiritual services as well as cultural and social initiatives that are open to all.

The trustees have diligently reviewed the objectives and activities of our charity to ensure their alignment with our core aims. This review process involved considering the Charity Commission's general guidance on public benefit and their supplementary public guidance on the advancement of religion for the public benefit. By adhering to these guidelines, we have maintained our commitment to promoting Jewish worship, education, community welfare, and social support. The following sections outline the main activities we undertook during this period;

Community Welfare and Support:

To address the welfare and support needs of our community, we have actively supported isolated individuals and families experiencing illness or challenging circumstances through the distribution of care package. These packages contained food and thoughtful care gifts, enabling recipients to celebrate festivals or simply uplift their spirits. We also extended our support to community members experiencing bereavement or celebrating the birth of a baby, ensuring that they felt cared for and included.



Volunteers delivering a care package.

Community Building:

We organized several community-building events, bringing together people from diverse backgrounds. Our grand public Chanukah Lighting event at the street corner in the heart of Bricket Wood was a resounding success, attracting over 100 individuals from across the wider communities. This event served as a platform for fostering relationships, promoting cultural understanding, and celebrating our shared traditions. This event featured doughnuts, balloons, and a mesmerizing fire show.

TRUSTEES' REPORT (CONTINUED)
FOR THE PERIOD ENDED 8 MAY 2023

(continued)



Menorah Lighting at The Galleria Shopping Centre

Furthermore, our Friday night Soup & Scotch gatherings became a regular meeting point, with an average of 30 attendees each week. These Friday night Soup & Scotch are open, inclusive and accepting to everyone, there is nourishing food, opportunity to meet others socially, as well as providing a need of belonging, networking, and increase community awareness. This event aimed to combat isolation and build a sense of belonging.

Purim Party and Shavuot Celebration:

We organized a highly successful Evening Purim Party at the Bricket Wood Social Club, engaging the community in a fun-filled social evening. Additionally, we hosted a delightful Shavuot cheesecake and cream garden party, commemorating the king's coronation and strengthening community bonds.



At our Purim Party social evening with Mentalist Robert Fox

Jewish Women Connect:

Throughout the year, we facilitated local groups of women to come together and socialize under the banner of Jewish Women Connect. These gatherings involved various events, such as cake decorating, pyrography, and Challah making, allowing women to form connections and foster a supportive community. Jewish Women Connect has played a vital role in fostering a sense of belonging, empowerment, and camaraderie among the women in our community.

TRUSTEES' REPORT (CONTINUED)
FOR THE PERIOD ENDED 8 MAY 2023

(continued)



Ladies of Jewish Women Connect spent an evening of cupcake decorating.

Family Programs:

Our family-oriented programs have been instrumental in bringing families and communities together. During religious services on Friday evenings, we introduced special child-friendly elements, such as a choir for children to join in singing beautiful hymns. Additionally, we provided a selection of board games, toys, and recreational facilities like trampolines and swing sets. Some of other noteworthy family-oriented events like the Purim Happy Hour and Kids' doughnut bake have further strengthened the bond within our community and created memorable experiences while strengthened family ties.



Local family joined the annual summer BBQ

Classes and Lectures:

To advance education, we conduct weekly Saturday morning classes, which have been running for over a year. These classes covered various topics, including teachings from the Torah and Kabbalah, as well as discussions on cultural beliefs and controversial issues. We aimed to provide individuals with the tools to form their own opinions while enriching their understanding of Jewish heritage and identity. Moreover, our successful JUDA (Jewish Enrichment) program has been running every Sunday morning, offering children from years 2-6 an

**TRUSTEES' REPORT (CONTINUED)
FOR THE PERIOD ENDED 8 MAY 2023**

(continued)

enjoyable and educational experience to deepen their knowledge of Judaism.



The children at JUDA are baking hamantaschen cookies

Religious Services:

Since our inception, we have been providing weekly religious services, such as the Kabbolas Shabbos on Friday evenings. These services have been inspirational and well-received by the community, fostering a sense of spirituality and connection. Additionally, we have conducted a full religious service on one Saturday morning each month. The High Holiday services witnessed an impressive turnout, with over 150 individuals participating throughout the festival period.



Friday night services in the summer

Conclusion:

In conclusion, our first formal year as a registered charity has been filled with accomplishments aligned with our charitable aims and objectives. We have actively engaged in community building, facilitated social connections through Jewish Women Connect, organised family programs, provided educational classes and lectures,

TRUSTEES' REPORT (CONTINUED)
FOR THE PERIOD ENDED 8 MAY 2023

(continued)

conducted regular religious services, and delivered care packages to those in need. We express our gratitude to the trustees, volunteers, and community members whose support and involvement have made these achievements possible. Moving forward, we remain committed to fulfilling our objectives and furthering our impact on promoting Jewish worship, education, community welfare, and social support.

Financial review

● **Reserves policy**

In the opinion of the trustees, the funds of the charity are sufficient for its purposes.

● **Principal funding**

In the period £20,867 was raised from donations received £800 received in grants which were used to advance the Charity's objectives of providing educational and cultural activities, maintaining a place of worship (synagogue), and advancing the Jewish religion in the community of Bricket Wood and surrounding areas.

Structure, governance and management

● **Constitution**

Chabad Lubavitch Bricket Wood & Districts is a registered charity, number 1198884, and is constituted under a CIO - FOUNDATION.

● **Methods of appointment or election of Trustees**

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

**TRUSTEES' REPORT (CONTINUED)
FOR THE PERIOD ENDED 8 MAY 2023**

Statement of Trustees' responsibilities

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

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting 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 the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

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 CIO - FOUNDATION. 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.

Approved by order of the members of the board of Trustees on 8 April 2024 and signed on their behalf by:

Zvi Brooks

CHABAD LUBAVITCH BRICKET WOOD & DISTRICTS

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD ENDED 8 MAY 2023

	Note	Unrestricted funds 2023 £	Total funds 2023 £
Income from:			
Donations and legacies	3	21,667	21,667
Total income		<u>21,667</u>	<u>21,667</u>
Expenditure on:			
Charitable activities	4	18,920	18,920
Other expenditure	5	1,331	1,331
Total expenditure		<u>20,251</u>	<u>20,251</u>
Net movement in funds		<u>1,416</u>	<u>1,416</u>
Reconciliation of funds:			
Net movement in funds		1,416	1,416
Total funds carried forward		<u>1,416</u>	<u>1,416</u>

The Statement of financial activities includes all gains and losses recognised in the period.

The notes on pages 11 to 14 form part of these financial statements.

CHABAD LUBAVITCH BRICKET WOOD & DISTRICTS

BALANCE SHEET AS AT 8 MAY 2023

	Note	2023 £
Fixed assets		
Tangible assets	6	900
		<u>900</u>
Current assets		
Cash at bank and in hand		2,516
		<u>2,516</u>
Creditors: amounts falling due within one year	7	(2,001)
		<u>515</u>
Net current assets		
		<u>1,415</u>
Total assets less current liabilities		
		<u>1,415</u>
Net assets excluding pension asset		
		<u>1,415</u>
Total net assets		<u><u>1,415</u></u>
Charity funds		
Restricted funds		-
Unrestricted funds		1,415
		<u>1,415</u>
Total funds		<u><u>1,415</u></u>

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

Zvi Brooks

The notes on pages 11 to 14 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 8 MAY 2023

1. General information

This charity was established to advance the Orthodox Jewish faith, to promote public education including education in the Orthodox Jewish faith, and to provide financial and practical assistance where needed.

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.

Chabad Lubavitch Bricket Wood & Districts 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 raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

2.4 Tangible fixed assets and depreciation

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:

Fixtures and fittings	-	10% Straight Line Method
-----------------------	---	--------------------------

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.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 8 MAY 2023

2. Accounting policies (continued)

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.

3. Income from donations and legacies

	Unrestricted funds 2023 £	Total funds 2023 £
Donations	20,867	20,867
Grants	800	800
	<u>21,667</u>	<u>21,667</u>

4. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2023 £	Total 2023 £
Insurance	307	307
Office and administrative expenses	1,757	1,757
Synagogue upkeep	1,101	1,101
Sabbath and festival events	5,755	5,755
Wages	4,000	4,000
Rent payable	6,000	6,000
	<u>18,920</u>	<u>18,920</u>

CHABAD LUBAVITCH BRICKET WOOD & DISTRICTS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 8 MAY 2023**

5. Other expenditure

	Unrestricted funds 2023 £	Total funds 2023 £
Bank charges	180	180
Accountancy	350	350
Depreciation of fixtures	96	96
Advertising	513	513
Professional fees	192	192
	1,331	1,331

6. Tangible fixed assets

	Fixtures and fittings £
Cost or valuation	
Additions	996
At 8 May 2023	996
Depreciation	
Charge for the period	96
At 8 May 2023	96
Net book value	
At 8 May 2023	900

CHABAD LUBAVITCH BRICKET WOOD & DISTRICTS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 8 MAY 2023**

7. Creditors: Amounts falling due within one year

	2023 £
Other creditors	1,651
Accruals and deferred income	350
	<u>2,001</u>

8. Summary of funds

Summary of funds - current period

	Income £	Expenditure £	Balance at 8 May 2023 £
General funds	21,667	(20,252)	1,415

9. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	900	900
Current assets	2,516	2,516
Creditors due within one year	(2,001)	(2,001)
Total	<u>1,415</u>	<u>1,415</u>