Charity number: 1199252

CHABAD LUBAVITCH OF SHEFFIELD

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 1 DECEMBER 2025

CHABAD LUBAVITCH OF SHEFFIELD

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CHABAD LUBAVITCH OF SHEFFIELD

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 1 DECEMBER 2025

Trustees	Rabbi M Sufrin, Trustee Rabbi Y Pink, Trustee Rabbi A Lipsey, Trustee
Charity registered number	1199252
Principal office	1 Brincliffe Crescent Sheffield S11 9AW
Accountants	Wolffe Accountancy Services Ltd 34 Braydon Road London N16 6QB

TRUSTEES' REPORT
FOR THE YEAR ENDED 1 DECEMBER 2025

The Trustees present their annual report together with the financial statements of the Chabad Lubavitch of Sheffield for the 2 December 2024 to 1 December 2025.

Objectives and activities

● Policies and objectives

This charity was set as a Charitable Incorporated Organistion - Foundation on 10 June 2022 to advance the Jewish religion, to promote social inclusion, to relieve the needs of elderly people, to promote the education of people in such ways as the trustees think fit and to help young people develop their skills and capabilities through the provision of recreational and leisure activities.

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)'.

Achievements and performance

● Review of activities

In the year £28,552 (2024: £24,145) was raised from donations received These funds are being used used to advance the Charity's objectives of providing educational and cultural activities. A grant from the Lottery Commission of £19,900 was receoved in June 2024. This has been included in the accounts as Restricted Funds and was intended to be used over a two year period. £10,761 if this was spent in the current year.

Financial review

● Reserves policy

IThe trustees do not seek to maintain reserves other than to ensure that they continue the activities of the charity. In the opinion of the directors/trustees the present level of funding is adequate to support the continuation of the charity's activities.

Structure, governance and management

● Constitution

Chabad Lubavitch of Sheffield is a registered charity, number 1199252, 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.

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 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 16 September 2026 and signed on their behalf by:

Rabbi M Sufrin
Trustee

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 1 DECEMBER 2025

Independent examiner's report to the Trustees of Chabad Lubavitch of Sheffield ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 1 December 2025.

Responsibilities and basis of report

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

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

Independent examiner's statement

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

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

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

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

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

Signed: Dated: 16 September 2026

D Wolffe FCCA

34 Braydon Road
London N16 6QB

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 1 DECEMBER 2025

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	*Total funds 2024 £*
Income from:					
Donations and legacies	3	**28,552**	**-**	**28,552**	*44,045*
Total income		**28,552**	**-**	**28,552**	*44,045*
Expenditure on:					
Charitable activities	4	**18,191**	**10,761**	**28,952**	*18,927*
Other expenditure	5	**650**	**-**	**650**	*600*
Total expenditure		**18,841**	**10,761**	**29,602**	*19,527*
Net movement in funds		**9,711**	**(10,761)**	**(1,050)**	*24,518*
Reconciliation of funds:					
Total funds brought forward		**8,957**	**15,561**	**24,518**	-
Net movement in funds		**9,711**	**(10,761)**	**(1,050)**	*24,518*
Total funds carried forward		**18,668**	**4,800**	**23,468**	*24,518*

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

The notes on pages 7 to 12 form part of these financial statements.

BALANCE SHEET
AS AT 1 DECEMBER 2025

	Note		2025 £		*2024* *£*
Fixed assets					
Tangible assets	7		**1,754**		*-*
			1,754		*-*
Current assets					
Cash at bank and in hand		**22,314**		*25,118*	
		22,314		*25,118*	
Current liabilities					
Creditors: amounts falling due within one year	8	**(600)**		*(600)*	
Net current assets			**21,714**		*24,518*
Total assets less current liabilities			**23,468**		*24,518*
Net assets excluding pension asset			**23,468**		*24,518*
Total net assets			**23,468**		*24,518*
Charity funds					
Restricted funds	9		**4,800**		*15,561*
Unrestricted funds	9		**18,668**		*8,957*
Total funds			**23,468**		*24,518*

The financial statements were approved and authorised for issue by the Trustees on 16 September 2026 and signed on their behalf by:

Rabbi M Sufrin
Trustee

The notes on pages 7 to 12 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 1 DECEMBER 2025

1. General information

This charity was established to advance the Jewish religion, to promote social inclusion, to relieve the needs of elderly people, to promote the education of people in such ways as the trustees think fit and to help young people develop their skills and capabilities through the provision of recreational and leisure activities

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 of Sheffield 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.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

2.3 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. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset’s use.

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

2. Accounting policies (continued)

2.4 Tangible fixed assets and depreciation

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

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

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

Depreciation is provided on the following basis:

Fixtures and fittings	-	20%

2.5 Cash at bank and in hand

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

2.6 Liabilities and provisions

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

2.7 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.8 Fund accounting

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

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

3. Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Donations	28,552	-	**28,552**

	Unrestricted funds 2024 £	*Restricted funds 2024 £*	*Total funds 2024 £*
Donations	*24,145*	*-*	*24,145*
Grants	*-*	*19,900*	*19,900*
	24,145	*19,900*	*44,045*

4. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
General expenses	2,687	5,551	**8,238**
Books and publications	1,432	500	**1,932**
Cleaning	-	310	**310**
Computer expenses	-	500	**500**
Travel expenses	4,479	500	**4,979**
Social activities and food	8,062	3,000	**11,062**
Graphics	-	200	**200**
Donations paid	1,092	-	**1,092**
Speakers fees	-	200	**200**
Depreciation of fixtures	439	-	**439**
	18,191	10,761	**28,952**

4. Analysis of expenditure on charitable activities (continued)

Summary by fund type (continued)

	Unrestricted funds 2024 £	*Restricted funds 2024 £*	*Total 2024 £*
General expenses	*1,374*	*-*	*1,374*
Books and publications	*1,455*	*895*	*2,350*
Cleaning	*-*	*250*	*250*
Computer expenses	*-*	*755*	*755*
Travel expenses	*2,180*	*175*	*2,355*
Social activities and food	*9,429*	*1,764*	*11,193*
Graphics	*-*	*250*	*250*
Donations paid	*150*	*-*	*150*
Speakers fees	*-*	*250*	*250*
	14,588	*4,339*	*18,927*

5. Other expenditure

	Unrestricted funds 2025 £	**Total funds 2025 £**
Accountancy fees	350	**350**
Independent examiners fees	300	**300**
	650	**650**

	Unrestricted funds 2024 £	*Total funds 2024 £*
Accountancy fees	*300*	*300*
Independent examiners fees	*300*	*300*
	600	*600*

6. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits *(2024 - £NIL)*.

During the year ended 1 December 2025, no Trustee expenses have been incurred *(2024 - £NIL)*.

7. Tangible fixed assets

	Fixtures and fittings £
Cost or valuation	
Additions	**2,193**
At 1 December 2025	**2,193**
Depreciation	
Charge for the year	**439**
At 1 December 2025	**439**
Net book value	
At 1 December 2025	**1,754**
At 1 December 2024	*-*

8. Creditors: Amounts falling due within one year

	2025 £	*2024 £*
Accruals and deferred income	**600**	*600*

9. Statement of funds

Statement of funds - current year

	Balance at 2 December 2024 £	Income £	Expenditure £	Balance at 1 December 2025 £
Unrestricted funds				
General Funds - all funds	**8,957**	**28,552**	**(18,841)**	**18,668**
Restricted funds				
Restricted Funds - all funds	**15,561**	**-**	**(10,761)**	**4,800**
Total of funds	**24,518**	**28,552**	**(29,602)**	**23,468**

Statement of funds - prior year

	Income £	*Expenditure £*	*Balance at 1 December 2024 £*
Unrestricted funds			
General Funds - all funds	*24,145*	*(15,188)*	*8,957*
Restricted funds			
Restricted Funds - all funds	*19,900*	*(4,339)*	*15,561*
Total of funds	*44,045*	*(19,527)*	*24,518*

10. Related party transactions

The Chabad Lubavitch of Sheffield has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Chabad Lubavitch of Sheffield at 1 December 2025.