



Smailes Goldie Group
CREATING ADVANTAGE

REGISTERED CHARITY NUMBER: 1035451

Hull Hebrew Congregation

Unaudited Financial Statements

31 December 2020



SD-0201151-1-6

Hull Hebrew Congregation

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Hull Hebrew Congregation

Reference and Administrative Details

for the year ended 31st December 2020

TRUSTEES

Mr P H Daniels - Chairman
Mrs J Daniels
Mrs B Flasher
Mr H A Flasher
Mr L D Gold
Mrs L H Gold
Mr J V Golding
Mrs A B Grantham - Ladies Guild
Mr R R Klarik
Dr D Lewis - Secretary
Mr C Segelman - Hon. Life Member
Mrs A Sugarman - Vice Chairman
Mr L M Sugarman - Hon. Treasurer
Mr R Stone
Mr L M Westerman
Mr A B Rowland - Custodial (resigned 8.5.2020)

PRINCIPAL ADDRESS

30 Pryme Street
Anlaby
East Yorkshire
HU10 6SH

REGISTERED CHARITY NUMBER

1035451

INDEPENDENT EXAMINER

Smailes Goldie
Chartered Accountants
Regent's Court
Princess Street
Hull
East Yorkshire HU2 8BA

Hull Hebrew Congregation

Chairman's Report

for the year ended 31st December 2020

Due to the devastating effect of the Covid 19 pandemic on all our lives a Hull Hebrew Congregation AGM was not held in 2020 to approve the accounts to 31st December 2019 and therefore no elections were held or appointments made to the synagogue council. The following who were elected/co-opted/appointed unopposed in 2019 therefore continued in office namely: President/Chair of the Managing Council and Chair of Custodial Trustees Philip Daniels; Vice Chair Avril Sugarman; Treasurer, Warden and Custodial Trustee Leslie Sugarman; Secretary and Warden David Lewis; Warden, Councillor and Custodial Trustee Rikki Klarik. We also welcomed Harold Flasher, Laura Gold, Anna Grantham, Les Gold, Vic Golding, Michael Westerman, Ron Stone, Brenda Flasher and Joanna Daniels as part of the temporary management structure who continued as councillors. Conrad Segelman continued as Honorary Life Member of Council. Positions are temporary in that it is the intention to hold an AGM sometime in 2021 to both approve the accounts of the HHC to 31st December 2019 and to 31st December 2020 following which the first general meeting of the HHC - US will be held to elect officers under the Bye-Laws of the United Synagogue. During May 2020 Anthony Rowland resigned as a custodial trustee because whilst retaining membership he moved his permanent address to Manchester. Anthony has served in many capacities during the lifetime of the Hull Hebrew Congregation for which we were very grateful and we wished him well in his new home. We welcomed Rikki Klarik as a new Custodial Trustee.

Despite our joining the United Synagogue which was agreed by the congregation in February 2019 the formalities only slowly progressed through our respective solicitors. Significant delay in concluding legalities has been caused by the Covid 19 pandemic; the need to resolve certain clarifications regarding the basis of our joining and outstanding issues regarding unregistered properties with the Land Registry namely the Delhi and Ropery Street cemeteries. The process of gaining Charity Commission approval for our properties and assets passing into the United Synagogue's trusteeship has also proved protracted because of the pandemic. At time of writing despite having formally joined with the US on 8th March 2021, the Charity Commissioners, the Land Registry, solicitors acting for the US and our own solicitors represented by Gerry Morrison and Douglas Oliver of 'Rollits' to whom we are deeply indebted are striving for completion. I am pleased to again place on record my thanks for the enormous task of historical investigation into old deeds and documents undertaken by our secretary and archivist David Lewis. Without David's meticulous investigations it would have proved difficult if not impossible for all our properties to have been dealt with appropriately. We also place on formal record that at time of writing having joined with the US the enormous efforts made by Avril and Les Sugarman, David Lewis and Rikki Klarik to integrate our administration and financial systems as a congregation within the US community of synagogues. The assistance and guidance of Michelle Mervis, Rabbi Odze and all their colleagues at the US has been invaluable and we cannot thank them enough for their continuing patience and understanding as the congregation makes this momentous transition.

In October 2019 Rabbi Eli Denderowicz was granted the Chief Rabbi's Ministerial Practising Certificate as Minister in Hull and we still await a date for Rabbi Eli's Induction by the Chief Rabbi at Pryme Street. Rabbi Eli has served as our part time Rabbi travelling from Gateshead since November of 2018 since when both he, Rebbetzin Sorele and their lovely family have endeared themselves to our community. Rabbi Eli's unique style and great humour have proved an inspiration encouraging all aspects of Yiddishkeit in our community. Rebbetzyn Sorele assisted by our Ladies organized Shabbat cholent lunches, Shabbat Seudas and made Friday night chicken soup in January, February and some of March 2020 until the pandemic situation caused the synagogue to be closed more than it has been open due to lockdowns. The loss of Divine Services, Kiddushim and all catering has been sorely missed.

Our sincere thanks to all the gentlemen who have assisted the Rabbi in the conduct of services during the limited periods of opening during the year in particular our Wardens Rikki Klarik, Leslie Sugarman and David Lewis. Thanks also to David, Rikki and Yossi Casslasay for their many Haftoras. The congregation have also appreciated the efforts of myself and Michael Westerman leading Friday Mincha, Kabbalos Shabbos and Ma'ariv when Rabbi Eli has been prevented from coming through from Gateshead. At time of writing we are working towards the return of some form of normality as Covid restrictions are eased.

Carol Wilde, David Lewis, our Ladies and others continued to support Harold Flasher Chair of Hull Jewish Community Care by staying in contact with our many senior members and being of assistance where ever possible. Their efforts have been re doubled because of the Covid situation and we have all looked out for each other in these difficult circumstances.

Hull Hebrew Congregation

Chairman's Report

for the year ended 31st December 2020

Rapidly increasing infection rates in the autumn following release from the first lockdown forced the decision to ask Rabbi Eli and family not to travel from Gateshead for Rosh Hashanah. Yossi stepped in at the last minute and conducted services first day, Mike Kushner did likewise second day. We were very grateful to both gentlemen. Rabbi Eli however travelled through with his son Ben for Yom Kippur which we deeply appreciated particularly as they were unsupported by Simon Caplan's Chasonas which was much missed as we also cancelled him coming to Hull from Manchester. All Synagogue activity was subsequently suspended including for Succoth and Simchah Torah. It was a Yom Tov that we all would like to forget and we hope is never repeated.

The hard work of the Ladies Committee is never be taken for granted and we were delighted that Avril Sugarman and Anna Grantham continued as Joint Chairs of their committee and also continued to be well supported by our Ladies when the Synagogue was still open earlier in the year. Every Shabbos our ladies usually prepared a lovely Kiddush and there were many special Kiddushim and Simchas; Sunday morning shacharits bagel breakfasts; Chanukah; Purim; Shabbos Suidas; Cholent lunches; Friday night chicken soup assisted by our Rebbetzin; and the many other events which were catered. The work involved was as always very demanding and time consuming. However so much has been sorely missed this year because of the pandemic. A special thank you is due to 'Mo' for her assistance on Shabbos and other special occasions. Mo is part of our Pryme Street family and her presence and kindness amongst us is very much appreciated. A simple thank you to all of our ladies is hardly enough.

A very special thank you to Les and Angela Gold who continued to make regular trips to Gourmet Foods in Leeds and bring back kosher meat and provisions without which the community would suffer greatly.

Harold Flasher continued as chair of the Chevra Kadisha and proved a tower of strength at those sad times when his diligence and assistance has been crucial. Our discreet words of appreciation and thanks to all the team who have again given dedicated service are heartfelt. From mid-March 2020 we were not allowed to be involved in Tahara locally due to the pandemic and we have been very appreciative of the discretion of the ladies and gentlemen of our preferred funeral directors 'Shepherds of Hull' and the assistance of Linda Shulman and the 'Leeds Chevra Kadisha'.

The Annual AJEX Remembrance Service was regrettably cancelled in November due to the pandemic.

Meetings of the 'Friendly Circle' were cancelled from mid-March. Meetings of MDA and WIZO could neither be held because of the pandemic. Likewise, the Synagogue has not hosted any school visits.

We say a big thank you to Vic Golding and his colleagues for updating and maintaining our web site and facilitating zoom meetings for congregants to keep us all in regular touch throughout the pandemic. Rabbi Eli's weekly contributions often supported by a guest Rabbi have been greatly appreciated. The zoom sessions have been a vital link between us all in these most difficult times.

Michael Westerman and the members of the 'Watchman' editorial committee continued their great work ensuring the publication continued to fall through our letterboxes and for many arrive on line. The publication was as always a vital link with many interesting articles and general information for our community within its treasured pages.

The work of maintaining the Synagogue, the Pryme Street facilities and our four cemeteries was again never ending despite the Synagogue having been closed. We pay tribute and give the thanks of the congregation to our Shul executive and council members for the many hours of meetings and work that many of us expended during the year. In particular our treasurer and secretary Les Sugarman, David Lewis now assisted by Rikki Klarik respectively must be recognized for the enormous amount of work they do on our behalf much of which is unseen. The Synagogue could not have run without them. We are also very grateful for the assistance we received from Eddie Pearlman via the 'ether' from Israel in compiling end of year accounts and other accounting matters. Many thanks to Avril Sugarman for her work and support as Vice Chair in many of the difficult decisions we have had to address during 2020 and at time of writing. Special thanks to Ron Stone for assisting in managing cemetery maintenance.

Hull Hebrew Congregation

Chairman's Report

for the year ended 31st December 2020

As we stated last year we face a great challenge in maintaining Divine services. Whilst Friday night services are reasonably supported our Shabbat minyanim are sometimes on a knife edge despite starting at 10.00am. We have given up on Shabbat Ma'ariv and Sunday mornings when we are rarely able to proceed because of lack of a minyan. Monday and Thursday evening Mincha and Ma'ariv were cancelled because of Covid and we do not know if we will be able to restart mid week services in the future. Unless we maintain minyanim we will lose the will and reason for carrying on. No Rabbi and family will wish to travel to Hull if we do not adequately support Divine services. It is time for every one of us to look in the mirror and ask ourselves do we want our orthodox congregation to survive and what are we prepared to do to support it? I know we have said it before but yet again the issue is as stark as 'we must use it or lose it'.

Philip Daniels
Chair of the Managing Executive and Council HCC
1st August 2021

Hull Hebrew Congregation

Report of the Trustees

for the year ended 31st December 2020

The trustees present their report with the financial statements of the charity for the year ended 31st December 2020. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

General background and public benefit

The Hull Hebrew Congregation was constituted in 1994 with the amalgamation of the Hull Old Hebrew Congregation, Hull Western Synagogue and the Hull Judeans Maccabi Association and has operated in accordance with its stated objects of the advancement of the Jewish Religion in Hull and the surrounding area, to provide for youth in its area and to advance the education of the public in particular with regard to Judaism and the Jewish Faith and Hebrew Language.

When planning our activities for the year the trustees have considered the Commission's guidance on public benefit, and in particular the specific guidance on charities for the advancement of religion.

Voluntary help and donations in kind

The value of voluntary help given by the Trustees and other works is not included in the accounts. No donations in kind were received during the year.

ACHIEVEMENT AND PERFORMANCE

Review of the year

A summary of the financial activities for the year ended 31st December, 2020 provided in further detail with comparative results on page 8 is as follows:

	£
Incoming resources	74,674
Resources expended	<u>104,410</u>
Net deficit	<u>(29,736)</u>

The total income of £74,674 was generated from: donations and gifts £7,423; contributions from members £23,175 investment income £145; other income £1,440 and legacies of £42,491.

Charitable expenditure amounting to £104,410 comprised of provision of charitable services.

Of the deficit of £29,736 the deficit transfer to unrestricted accumulated fund amounted to £52,948 and a surplus of £23,212 to restricted reserves.

FINANCIAL REVIEW

Investments

The Charity's investments are administered by the Council in accordance with the Trustee Investments Act 1961.

Reserves policy

The Charity had free reserves of 128,951 at 31st December, 2020 (2019 £181,899). It is the Charity's policy to retain sufficient funds to ensure a minimum of twelve months operating costs can be met if income were to be disrupted.

Statement of Financial Activities for the year

The Statement of Financial Activities for the year is shown on page 8 of the accounts.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Hull Hebrew Congregation

Report of the Trustees

for the year ended 31st December 2020

STRUCTURE, GOVERNANCE AND MANAGEMENT

Legal and administrative details

The Charity (Reg. No. 1035451) operates by the guidelines of its constitution adopted in 1994 as amended in 2006, together with the new Charity name of Hull Hebrew Congregation.

The Charity is run by a Council consisting of 13 elected Trustees.

Finances of the Charity are administered by the Hon. Treasurer who reports to the Council regularly giving a full description of the Charity's financial position.

Risk review

The Council has conducted its own review of the major risks to which the Charity is exposed and systems have been established to mitigate those risks.

Approved by order of the board of trustees on 26th August 2021 and signed on its behalf by:

Mr P H Daniels - Trustee

Independent Examiner's Report to the Trustees of Hull Hebrew Congregation

Independent examiner's report to the trustees of Hull Hebrew Congregation

I report to the charity trustees on my examination of the accounts of Hull Hebrew Congregation (the Trust) for the year ended 31st December 2020.

Responsibilities and basis of report

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

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

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Trust as required by section 130 of the 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.

J M Sharpley FCA
Smailes Goldie
Chartered Accountants
Regent's Court
Princess Street
Hull
East Yorkshire HU2 8BA

12th October 2021

Hull Hebrew Congregation

Statement of Financial Activities for the year ended 31st December 2020

	Notes	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		7,423	42,491	49,914	53,044
Other trading activities	2	24,615	-	24,615	40,277
Investment income	3	145	-	145	223
Total		32,183	42,491	74,674	93,544
EXPENDITURE ON					
Charitable activities					
Direct costs		26,679	18,634	45,313	51,862
Support costs		58,452	645	59,097	42,434
Total		85,131	19,279	104,410	94,296
NET INCOME/(EXPENDITURE)		(52,948)	23,212	(29,736)	(752)
RECONCILIATION OF FUNDS					
Total funds brought forward		181,899	674,525	856,424	857,176
TOTAL FUNDS CARRIED FORWARD		128,951	697,737	826,688	856,424

The notes form part of these financial statements

Hull Hebrew Congregation

Balance Sheet

31st December 2020

	Notes	2020 £	2019 £
FIXED ASSETS			
Tangible assets	6	649,818	676,461
CURRENT ASSETS			
Debtors	7	13,561	7,264
Cash at bank		<u>180,121</u>	<u>190,549</u>
		193,682	197,813
CREDITORS			
Amounts falling due within one year	8	(16,812)	(17,850)
NET CURRENT ASSETS		<u>176,870</u>	<u>179,963</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>826,688</u>	<u>856,424</u>
NET ASSETS		<u>826,688</u>	<u>856,424</u>
FUNDS	10		
Unrestricted funds		128,951	181,899
Restricted funds		<u>697,737</u>	<u>674,525</u>
TOTAL FUNDS		<u>826,688</u>	<u>856,424</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 26th August 2021 and were signed on its behalf by:

Dr D Lewis - Trustee

Mr L M Sugarman - Trustee

The notes form part of these financial statements

Hull Hebrew Congregation

Notes to the Financial Statements

for the year ended 31st December 2020

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

Voluntary income

Cash donations, gifts and legacies are included in full in the income and expenditure account as they are received. Significant non cash donations are included in the income and expenditure account at the Council's estimate of their market value when received. The value of voluntary help is not included in the accounts.

Other operating income

All other income is accounted for on an accruals basis.

Investment income

Bank interest is included in the income and expenditure account on receipt. Dividends are included in the income and expenditure account when they are received, at an amount which includes the tax credit recoverable from the Inland Revenue.

Expenditure

This is accounted for on an accruals basis. Where expenditure is incurred which relates to more than one cost category, the expenditure is apportioned over all relevant headings.

Administration includes the cost of management of the Charity's affairs.

Fundraising includes the costs of raising the Charity's gifted income.

Publicity includes the cost of raising public awareness to the Charity's objectives.

Tangible fixed assets

Depreciation on assets is calculated on the straight line method and aims to write down the cost or valuation of all fixed assets over their expected useful lives.

The rates generally applicable are:

Freehold properties	1.25%
Motor vehicles	25%
Fixtures and fittings	5%

Taxation

The association is a U.K. registered charity, number 1035451. All the association's income is applied to its charitable objectives and the association is, therefore, exempt under current legislation from most forms of taxation.

Designated funds

Designated funds are authorised by the Council to be set aside from unrestricted funds for future expenditure commitments.

Legacies and donations

Legacies and donated income are accounted for upon notification to the Council.

Hull Hebrew Congregation

Notes to the Financial Statements - continued for the year ended 31st December 2020

2. OTHER TRADING ACTIVITIES

	2020 £	2019 £
Room hire	-	110
Kiddushim and function income	640	3,807
Rent	800	800
Contribution from members	<u>23,175</u>	<u>35,500</u>
	<u>24,615</u>	<u>40,277</u>

3. INVESTMENT INCOME

	2020 £	2019 £
Investment income	<u>145</u>	<u>223</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2020 nor for the year ended 31st December 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st December 2020 nor for the year ended 31st December 2019.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	6,305	46,739	53,044
Other trading activities	6,405	33,872	40,277
Investment income	<u>223</u>	<u>-</u>	<u>223</u>
Total	12,933	80,611	93,544
EXPENDITURE ON			
Charitable activities			
Direct costs	38,065	13,797	51,862
Support costs	42,434	-	42,434
Total	<u>80,499</u>	<u>13,797</u>	<u>94,296</u>
NET INCOME/(EXPENDITURE)	(67,566)	66,814	(752)
RECONCILIATION OF FUNDS			
Total funds brought forward	249,465	607,711	857,176

Hull Hebrew Congregation

Notes to the Financial Statements - continued for the year ended 31st December 2020

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
TOTAL FUNDS CARRIED FORWARD	<u>181,899</u>	<u>674,525</u>	<u>856,424</u>

6. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1st January 2020	584,191	449,901	1,034,092
Additions	<u>-</u>	<u>3,278</u>	<u>3,278</u>
At 31st December 2020	<u>584,191</u>	<u>453,179</u>	<u>1,037,370</u>
DEPRECIATION			
At 1st January 2020	90,020	267,611	357,631
Charge for year	<u>7,302</u>	<u>22,619</u>	<u>29,921</u>
At 31st December 2020	<u>97,322</u>	<u>290,230</u>	<u>387,552</u>
NET BOOK VALUE			
At 31st December 2020	<u>486,869</u>	<u>162,949</u>	<u>649,818</u>
At 31st December 2019	<u>494,171</u>	<u>182,290</u>	<u>676,461</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Trade debtors	11,880	5,387
Prepayments	<u>1,681</u>	<u>1,877</u>
	<u>13,561</u>	<u>7,264</u>

Hull Hebrew Congregation

Notes to the Financial Statements - continued for the year ended 31st December 2020

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Trade creditors	5,862	2,753
Other creditors	10,950	15,097
	<u>16,812</u>	<u>17,850</u>

9. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
Fixed assets	122,488	527,330	649,818	676,461
Current assets	21,525	172,157	193,682	197,813
Current liabilities	(15,062)	(1,750)	(16,812)	(17,850)
	<u>128,951</u>	<u>697,737</u>	<u>826,688</u>	<u>856,424</u>

10. MOVEMENT IN FUNDS

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	181,899	(52,948)	128,951
Restricted funds			
In Memorial Burial fund	156,502	15,655	172,157
Communal School Fund	(1,750)	-	(1,750)
Legacies and Contributions	519,773	7,557	527,330
	<u>674,525</u>	<u>23,212</u>	<u>697,737</u>
TOTAL FUNDS	<u>856,424</u>	<u>(29,736)</u>	<u>826,688</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	32,183	(85,131)	(52,948)
Restricted funds			
In Memorial Burial fund	34,934	(19,279)	15,655
Legacies and Contributions	7,557	-	7,557
	<u>42,491</u>	<u>(19,279)</u>	<u>23,212</u>
TOTAL FUNDS	<u>74,674</u>	<u>(104,410)</u>	<u>(29,736)</u>

Hull Hebrew Congregation

Notes to the Financial Statements - continued for the year ended 31st December 2020

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.19 £	Net movement in funds £	At 31.12.19 £
Unrestricted funds			
General fund	208,290	(67,566)	140,724
Designated fund	<u>41,175</u>	<u>-</u>	<u>41,175</u>
	249,465	(67,566)	181,899
Restricted funds			
In Memorial Burial fund	<u>607,711</u>	<u>66,814</u>	<u>674,525</u>
TOTAL FUNDS	<u>857,176</u>	<u>(752)</u>	<u>856,424</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	12,933	(80,499)	(67,566)
Restricted funds			
In Memorial Burial fund	<u>80,611</u>	<u>(13,797)</u>	<u>66,814</u>
TOTAL FUNDS	<u>93,544</u>	<u>(94,296)</u>	<u>(752)</u>

Unrestricted funds - General fund

The income funds at the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for a specific purpose:

	At 1.1.20 £	Incoming Resources £	Utilised/ Realised £	At 31.12.20 £
Designated funds				
Prize fund	1,175	-	-	1,175
Liquidity fund	<u>40,000</u>	<u>-</u>	<u>-</u>	<u>40,000</u>
	41,175	-	-	41,175
Other charitable funds				
Accumulated fund	<u>140,724</u>	<u>32,183</u>	<u>85,131</u>	<u>87,776</u>
	<u>181,899</u>	<u>32,183</u>	<u>85,131</u>	<u>128,951</u>

Hull Hebrew Congregation

Notes to the Financial Statements - continued *for the year ended 31st December 2020*

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st December 2020.

Hull Hebrew Congregation

Detailed Statement of Financial Activities

for the year ended 31st December 2020

	2020 £	2019 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations and gifts	7,423	8,144
Legacies and endowments	<u>42,491</u>	<u>44,900</u>
	49,914	53,044
Other trading activities		
Room hire	-	110
Kiddushim and function income	640	3,807
Rent	800	800
Contribution from members	<u>23,175</u>	<u>35,560</u>
	24,615	40,277
Investment income		
Investment income	<u>145</u>	<u>223</u>
Total incoming resources	74,674	93,544
EXPENDITURE		
Charitable activities		
Rates	2,021	2,638
Light and heat	4,890	6,586
Insurances	7,029	7,723
Caretakers and cleaning costs	3,731	5,227
Repairs and renewals	6,499	9,263
Kiddush and function costs	844	6,830
Defence fund	84	98
Rabbi's entertaining fund	96	1,370
Funeral expenses	10,490	5,597
Maintenance charges	8,144	4,124
Telephone	810	1,028
Sundries	1,242	3,585
Postage and stationery	1,485	2,406
Freehold property	7,302	7,302
Fixtures and fittings	22,619	22,493
Independent examination	1,292	886
Loss on sale of tangible fixed assets	-	(32,500)
Professional fees	25,332	34,658
Subscriptions	500	300
General expenses	<u>-</u>	<u>4,682</u>
	104,410	94,296
Total resources expended	104,410	94,296
Net expenditure	<u>(29,736)</u>	<u>(752)</u>

This page does not form part of the statutory financial statements